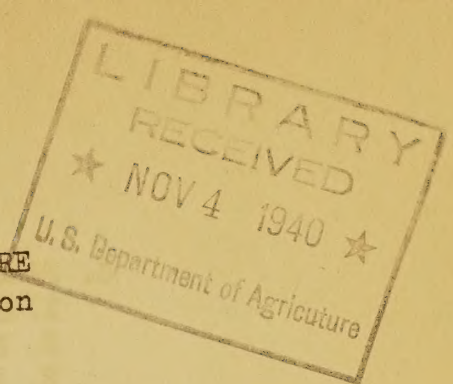


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UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Southern Division



COUNTY ASSOCIATION MANUAL
ORGANIZATION AND OFFICE PROCEDURE FOR COUNTY AGRICULTURAL
CONSERVATION ASSOCIATIONS

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SECTION I - GENERAL

- A. The purpose of the agricultural conservation association (hereinafter referred to as "association") shall be to cooperate with the Secretary of Agriculture of the United States, (hereinafter referred to as the "Secretary of Agriculture") the Agricultural Adjustment Administration, and other agencies of the Department of Agriculture in carrying out, in accordance with the applicable laws, regulations, rules, and official instructions, the provisions of Sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, the Agricultural Adjustment Act of 1938, the Federal Crop Insurance Act, the Sugar Act of 1937, and any amendments to such acts, and such other Acts of Congress as the Secretary of Agriculture may designate. The association shall not engage in any other activity.
- B. The State agricultural conservation committee will arrange for the holding of district or county meetings in the fall of each year for the purpose of discussing the functions and organization of the county agricultural conservation associations and the election of committeemen for the following calendar year. Community election meetings will be held in the months of November and December within inclusive dates set by the State agricultural conservation committee. After the community elections the county convention will be held for the purpose of electing the county committee to serve in the following calendar year. The county convention must be held within the month of December in order that the newly-elected county committee may assume its duties on January 1.

SECTION II - LOCAL ADMINISTRATIVE AREAS

A. General.

The county may be divided into local administrative areas, hereinafter referred to as communities. Community boundaries shall be determined upon the basis of one or more minor civil divisions, except that upon recommendation by the county committee and approval by the State committee a community may include a combination of the bona fide farming areas of parts of one or more minor civil divisions of a county. The present established community boundaries for the respective communities will be maintained without change from year to year unless reallocated by the Secretary of Agriculture, on recommendation of the county and the State committees.

B. Form ACP-80, Community Boundaries

1. This form is to be prepared annually, well in advance of the election of community committeemen, and should be submitted to the State committee not later than November 1 of each year for approval on behalf of the Secretary of Agriculture. Its purpose is to give identifying names or numbers to the various communities in a county and to show certain data in connection with such communities as well as a map of the county on which the proposed community lines are drawn.

2. The form will be prepared in triplicate by the current county committee. The original and two copies shall be transmitted, with accompanying county maps, to the State committee.
 - (a) Enter in the spaces provided therefor the name of the county and State.
 - (b) In the column titled "Name, Letter, or Number of Community" enter on a separate line for each community the name, letter, or number used (or, in the case of a new community or one whose boundaries are being revised, intended to be used) to identify the community.
 - (c) In the column titled "Number of Farms in Community" enter the number of farms in the community, which number, in most cases, will be the same as the number of work sheets filed in the current year.
 - (d) In the column titled "Number of Work Sheets Filed During Current Year" enter the total number of work sheets filed by farmers in the community under the agricultural conservation program for the current year.
 - (e) In the column titled "Estimated Number of Applications for Payment During Current Year" enter the number of applications for payment which the county committee estimates will be submitted by farmers in the community. These are to be reckoned by the number of executed applications and not by the number of applicants signing same. Only initial applications are to be counted or estimated; supplemental or adjustment applications shall be disregarded.
 - (f) The chairman and secretary of the current county committee shall sign the form in the spaces provided for their signatures.
3. Form ACP-80 will be examined by the State committee and, if found to be in order, the first copy thereof will be returned to the county committee with a copy of the Articles of Association, Form ACP-71, Revised, indicating approval on behalf of the Secretary of Agriculture of the association for the following year and the communities comprising the same.
4. Not less than ten days prior to the date of the community election meetings the secretary to the county committee shall give public notice of the designation and boundaries of each community comprising the association. This may be done by posting a copy of the approved form ACP-80 at the county office in a conspicuous place accessible to the general public and a copy at some central place in each of the approved communities. There shall likewise be posted with Form ACP-80 a statement outlining the boundaries or the area included in the respective community. In addition

to such postings, as much publicity as possible should be given to the members of the association through newspaper items, radio announcements and any other available means, provided no advertising expense is incurred.

SECTION III - COMMUNITY EDUCATIONAL AND ELECTION MEETINGS

A. General

1. Prior to the election of community committeemen for service in the following calendar year, the county committee should arrange for and schedule a series of educational meetings. It is desirable that one such meeting be held in each community and that a member of the county committee attend each meeting. Notice of these meetings should be publicised well in advance of the meeting date by any reasonable means available to the county committee. The purpose of such meetings shall be to acquaint producers with the provisions of the program(s) to be administered by the association in the ensuing year and to explain the functions and duties of the local and county representatives to be elected by members of the association at the forthcoming community elections.
2. Community meetings for the election of delegates to the county convention and members of the community committee will be held in the month of November or December within inclusive dates set by the State committee. The time and place must be such as to afford a full opportunity for participation in the election by all eligible farmers. If, because of inclement weather or any other sufficient reason, the attendance at the election meeting in any community is not fairly representative, as to numbers, of the members of the association residing therein, the meeting should be postponed by the chairman to a later date to be set by the secretary to the county committee. In the case of postponement full notice of the date and place of the subsequent election meeting must be given in the manner hereinafter prescribed.
3. At least ten days prior to the date of the community election meetings, the secretary to the county committee shall post in a conspicuous place accessible to the general public in or near the office of the county committee, and in at least one such place in the community, a notice of the date, hour, place, and purpose of each community election meeting. In addition to such postings, as much notice as possible should be given to the members of the association through letters, newspaper items, radio announcements, and any other available means, provided no advertising expense is incurred.

B. Eligibility to vote.

Any person who is participating or cooperating on a farm in the community in any program developed under any of the acts of Congress enumerated in Section I-A hereof and any person who has an interest in a farm in the community and avers his intention to

cooperate in a program administered by the association in the following calendar year shall register his name, tenure status and mailing address on the "Register of Members", thereby becoming a member of the association and eligible to vote at the community election meeting. Each member of the association shall be entitled to only one vote. Any person who owns or operates farms or range land in more than one community shall be permitted to vote at only one community election meeting and must vote in a community in which he owns or operates a farm or range land. Voting by proxy or by mail shall not be permitted.

C. Qualifications for delegates and committeemen.

1. Any member of the association otherwise qualified shall be eligible to serve as delegate, alternate delegate, community or county committeeman, or alternate community or county committeeman, only if such member (1) is engaged in farming or ranching in the community and county and derives a substantial part of his income directly from farming or ranching; (2) is a resident of the community or county for which the delegate, committeeman, or alternate is elected; (3) has during the current year qualified for a payment in connection with the Agricultural or Range Conservation or Sugar Programs, currently administered by the association in the community or county for which the delegate, committeeman, or alternate, is elected; (4) is not holding any Federal, State, or major county office filled by an election held pursuant to law, or is not or has not been during the current year and does not become a candidate for any such office; (5) is not and has not been during the current year and does not become the officer or employee of any political party or political organization; (6) has not been removed, for cause, from office as delegate, committeeman, officer, or employee of any association or like organization or from public office, and has not been convicted of any fraud, larceny, embezzlement, or felony, unless such disqualification mentioned in this item (6) is removed by the Agricultural Adjustment Administration; (7) is not a member of the State committee.
2. Any member of the association otherwise qualified who has been elected as a delegate to the county convention may also be elected as a member of the community or county committee but, when a member of the community committee becomes a regular member of the county committee, he shall cease to be a member of the community committee. Exception: In any county in which there is only one community committee, the community committee shall also be the county committee.

D. Election procedure

1. The chairman (or, in his absence, the vice chairman) of the current community committee shall act as chairman of the community election meeting; he shall designate a person to act as secretary of the meeting and may designate one additional person to assist

- the secretary in issuing, collecting and counting ballots. It is suggested that the persons who are to act as chairmen of the respective community election meetings meet in the office of the county committee prior to the holding of any community election meetings, for the purpose of studying the Articles of Association and election instructions in order that they may understand the procedure to be followed in conducting the community election meetings and the proper execution of Form ACP-81.
2. The Articles of Association, Form ACP-71, Revised, should be read to those persons in attendance at the community election meeting, at the start of the meeting, with particular emphasis placed upon the articles and sections thereof relating to the purpose of the association, qualifications for membership, eligibility of committeemen, delegates and officers, restrictions on political activity, duties of committeemen, delegates and officers, and voting.
 3. After a clear explanation has been given to those present as to the qualifications for membership and the rules of eligibility of committeemen and delegates, the chairman shall direct the secretary of the meeting to register each qualified member by securing his signature, tenure status and mailing address on the "Register of Members."

E. Election of delegate

1. The members of the association present at the community election meeting shall, if there are two or more communities in the county, first elect a delegate to the county convention. The election of a member as delegate will in no way affect his eligibility for election to any position on the community or county committee.
2. Persons nominated as delegate shall be voted upon by written secret ballot. If one of the nominees for delegate receives a majority of all votes cast on the first ballot, he shall be declared elected. In case no nominee receives more than one-half of the total number of votes cast on the first ballot, a second ballot shall be taken on the two nominees who received the highest number of votes and the nominee then receiving a majority of the votes cast shall be declared elected.
3. The procedure prescribed above for the nomination and election of a delegate shall be followed by the nomination and election of an alternate delegate. The alternate delegate shall serve whenever the delegate is absent or unable to serve.

F. Election of community committeemen

1. Following the election of a delegate and alternate delegates to the county convention, members of the association present at the community election meeting shall proceed to elect in the following order

and under the procedure prescribed for the election of delegates and alternate delegates, a chairman, vice-chairman, a third regular member, a first alternate member, and a second alternate member of the community committee. The first alternate member of such committee shall serve at any time when any regular member of the committee is absent or unable to serve. The second alternate member of such committee shall serve in the absence or inability to serve of any regular member when, at the same time, the first alternate is absent or unable to serve or is serving for an absent member.

2. Any member or alternate member of a community committee subsequently elected as a regular member of the county committee shall, upon assuming his duties as a member of the county committee, cease to be a member or alternate member of the community committee, and the resulting vacancy shall be filled pursuant to article IV, section 6, of the Articles of Association. The election of a member or alternate member of the community committee to serve as an alternate member of the county committee will not create a vacancy in the community committee.

G. Minutes of community election meeting

1. The results of the community election meeting shall be certified on Form ACP-81, the purpose of which is to make available in Division and State offices the names and mail addresses of the farmers elected at the community election meeting as delegate, alternate delegate, committeemen and alternate committeemen. It will be prepared in triplicate and signed by the chairmen and secretary of the election meeting. The secretary of the county association will transmit the original and first copy to the State office and retain the second copy in the files of the association.
 - (a) Enter in the spaces provided therefor the name of the county and State.
 - (b) Enter in the body of the form in the blank space following the words "was held for" the name, letter or number of the community and, in the spaces provided therefor, the date upon which the community election meeting was held and the number of farmers present who were eligible to vote. In the spaces provided therefor shall be typed the name and mail address of each farmer elected, the number of votes received by each and the total number of votes cast for such office. After the form is completed it shall be certified by the chairman and the acting secretary of the meeting.
2. In certifying the eligibility of the members elected as delegate, alternate delegate, community committeemen, and alternate community committeemen, it is required that the chairman and acting secretary making the certification have personal knowledge of such eligibility under Article V of the Articles of Association (Form ACP-71, Revised).

3. Where necessary, a secretary to the community committee may be selected by the members of such committee, but shall receive no pay for services rendered in that capacity. It is recommended that the community committee select as its secretary the person later to be selected as the secretary to the county committee. In such cases the notation "Secretary to the County Committee" should be entered in the space provided for the name of the Secretary to the community committee.
4. At the conclusion of the community election meeting, after the election of the delegate, alternate delegate, committeemen and alternates, the following forms shall be prepared and transmitted to the office of the county committee:
 - (a) "Register of Members" - original only.
 - (b) Form ACP-81 - original and two copies, all to be signed in the spaces provided by the chairman and secretary of the community election meeting.

SECTION IV - COUNTY CONVENTION

A. General.

1. As soon as practicable after the holding of the community election meetings, the members elected as delegates to the county convention shall convene for the purpose of electing members and alternate members of the county committee to serve in the following calendar year. The date, place, and hour of the convention will be designated by the secretary to the current county committee and adequate notice thereof, in writing, shall be given to each of the delegates from the respective communities. In the event any delegate is unable to attend the convention, he should notify the alternate delegate from his community to attend and serve in his stead. The convention shall be held in the month of December at the office of the county committee or at some other central and accessible place and shall be open to the public.
2. The chairman (or, in his absence, the vice chairman) of the current county committee and the secretary thereto shall act as chairman and secretary, respectively, of the meeting of the delegates to the county convention. If the secretary to the current county committee is unable to attend or there is a vacancy in that office, the chairman shall designate an employee of the association or one of the delegates to act as secretary of the meeting.
3. As soon as the meeting of the delegates has been called to order by the chairman, the secretary shall call the roll of delegates from the names reported in the minutes of the several community election meetings (Form ACP-81) and shall prepare a list, in triplicate, of the names of those in attendance on the "Report of Election Meeting of Delegates to County Convention", Form ACP-82. The word "alternate" should be entered opposite the name of

each alternate delegate attending the meeting and serving instead of the delegate from his community. The name of each delegate not present at the meeting should be listed beginning with line 21. A majority of the delegates (an alternate serving shall be counted as a delegate) shall be necessary for a quorum to transact any business.

4. Members and alternate members of the county committee shall be elected from among those members of the association who are beyond any question eligible under article III, section 1, and article V, section 1, of the Articles of Association (Form ACP-71, Revised) to serve as committeemen. In any county in which there is only one community committee, the community committee shall also be the county committee. (Experience indicates it to be desirable that at least one member of the current county committee be elected for service in the following calendar year. It is recommended that the entire membership of the county committee be composed of members of the association who have rendered satisfactory service as county or community committeemen in the current year or have been elected as community committeemen or alternates for service in the following calendar year.)
5. It is highly desirable that each of the members of the county committee shall be interested in farming or ranching in a different geographical section of the county.
6. The delegates to the county convention shall first elect the regular member of the county committee who is to be its chairman. Members of the association nominated for chairman shall be voted upon by written secret ballot. If one of the nominees for chairman receives a majority of the votes cast on the first ballot, he shall be declared elected. In the event no nominee receives more than one-half of the total number of votes cast on the first ballot, a second ballot shall be taken on the two members who received the highest number of votes and the nominee then receiving a majority of the votes cast shall be declared elected.
7. The procedure prescribed for the nomination and election of the chairman of the county committee shall be followed in the nomination and election successively of the second regular member who is to be the vice chairman, the third regular member, the first alternate member, and the second alternate member of the county committee.
8. The first alternate member of the county committee shall serve whenever any regular member is absent or unable to serve; and the second alternate member shall serve in the absence or inability to serve of any regular member when, at the same time, the first alternate member is absent or unable to serve or is serving for an absent regular member.

9. If the delegates to the county convention fail to elect a county committee on the first day of their meeting, they shall meet again on the following calendar day other than Sunday. Should such delegates fail to elect a county committee on the second day, they shall automatically cease to be delegates to the convention and the alternate delegates shall become the delegates to the convention. A meeting of the new delegates shall be called in the manner prescribed herein for calling a meeting of delegates to a county convention and they shall proceed to elect a county committee. Should they fail to elect a county committee in the process of not more than two meetings held on successive days, they shall automatically cease to be delegates and the State committee shall arrange for the calling of another election meeting in each community in the county for the purpose of electing delegates and alternate delegates to another county convention to elect a county committee of the association.

In the event any delegate is ill or for other reasons fails to attend either of the first two meetings of delegates and his place at such meetings is taken by an alternate delegate, then the above disqualifications shall not apply to the delegate but shall apply to the alternate who took his place.

In such instances the regular delegate would serve at the third or fourth meeting.

10. In case a vacancy occurs in the membership of the county committee when no alternate is available to fill such vacancy, the State committee will direct the secretary to the county committee to call a meeting of the delegates to the county convention for the purpose of filling the vacancy existing in the regular membership and the vacancies in the panel of alternates. The delegates to the county convention shall meet only upon call by or upon authority of the State committee and shall perform only such duties as are specifically set forth in the Articles of Association and these instructions.
11. Immediately following the election and qualification of the county committee the secretary to the current county committee shall complete the preparation of Form ACP-82 by recording in the spaces provided on the back thereof the names and mail addresses of the members and alternate members of the newly elected county committee. The chairman and secretary of the current county committee shall sign the original and two copies of the form in the spaces provided for their signatures, forwarding the original and first copy to the State office and retaining the second copy in the files of the association.

SECTION V - COMMITTEES, OFFICERS, AND EMPLOYEES

A. Organization and duties

1. The county committee, subject to the general direction and supervision of the State committee and the Director of the Southern Division, shall be responsible for the programs administered by

the AAA in the county. No member or alternate member of the county committee shall be eligible for selection as secretary or treasurer of the association or the county committee and shall not be employed as a clerk in the office of the association or as a performance supervisor or performance reporter. The county office shall be set up on the following basis:

2. Secretary

The secretary of the association and to the county committee shall be selected by the county committee subject to the approval of the State committee. He shall be the executive officer of the association and shall be responsible to the State and county committee for the management of the association office and the employment, supervision and termination of service of all personnel required therein.

3. Administrative assistant and treasurer

A county administrative assistant shall be selected by the county committee with the prior approval of the State committee. He shall serve as treasurer of the association and of the county committee and, in counties where the county extension agent is not selected as secretary of the association and to the county committee, he shall also serve in that capacity.

4. Employees of the association

(a) The employees of the association shall consist of the clerical workers in the county office and field employees engaged in performance certification, range inspection, crop insurance, commodity loans, or other activities authorized by the AAA. The rate of pay and the term of employment of such employees shall be determined by the county committee subject to the approval of the Agricultural Adjustment Administration.

(b) No person who is a near relative by blood or marriage of a regular or alternate member of the Board of Delegates or of the county committee or of any officer of the county committee or of the association of the county agent shall be employed by the county association in any capacity.

B. Duties of county committee

1. The county committee, subject to the general direction and supervision of the Agricultural Adjustment Administration, shall be generally responsible for the carrying-out of the purposes of the association in the county. In so doing the committee shall:

2. Determine farm acreage allotments, goals, normal yields, crop land productivity indices, and other agricultural facts required under the programs formulated under the statutes listed in Part I hereof for farms in the county, in accordance with regulations prescribed by the Secretary of Agriculture and instructions issued by the Agricultural Adjustment Administration.
3. Cooperate with the State committee in the selection of a county administrative assistant and treasurer and secretary of the association.
4. Prepare and submit semiannually to the State committee a proposed budget, outlining in detail the probable expenditures by the association for the periods January 1 through June 30 and July 1 through December 31 of each year.
5. Fix the rate of compensation of employees of the association within the limits established by the State committee and the Director of the Southern Division of the Agricultural Adjustment Administration.
6. Supervise and direct the activities of the community committees established in the county and advise with them on all phases of the programs.
7. Review and certify, if otherwise correct, prescribed forms filed by, or on behalf of, members of the association.
8. Make available to members of the association and the public authorized information with respect to programs in which the association is being utilized.
9. Recommend to the State committee changes in boundaries of communities.
10. Recommend to the State committee changes in or additions to programs under the statutes listed in Section I hereof.
11. Conduct such hearings and investigations as the Agricultural Adjustment Administration or the State committee may request, or as may be otherwise necessary.
12. See to it that no committeeman, officer, or employee of the association shall be engaged in any business activity other than that of the association during the hours he is employed or being paid for his services by the association; and that no committeeman, officer, or employee of the association shall at any time use his office or position to promote any private business interest.
13. Perform such other duties as may be prescribed by the Agricultural Adjustment Administration, including the providing of necessary facilities for holding referenda elections and such other meetings as requested by the Agricultural Adjustment Administration.

C. Meetings of county committees

1. Meet regularly at least once each month, within inclusive dates determined by the State committee, to:
 - (a) Review the work of the association in the preceding month.
 - (b) Insofar as possible plan the work of the association for the current month.
 - (c) Hear a report by the association treasurer of the collections, deposits and disbursements in the preceding month.
 - (d) Hear a report by the administrative assistant on the status of work in the association office, the efficiency of the office personnel and any reduction or increase in personnel that may be currently necessary.
 - (e) Hear such appeals as may properly come before it for consideration.
 - (f) Transact such other business as required. A majority of the members shall constitute a quorum for the transaction of business.
2. The minutes of the meeting shall be executed in duplicate by the chairman and secretary thereof, the original kept in the files of the association and the copy mailed to the State office if requested by the State Committee.

D. Duties of officers of the county committee

1. The chairman of the county committee shall preside at meetings of the county committee and of the association, supervise the work of the county committee, certify, if otherwise correct, such documents as may require his certification, and perform such other duties as may be assigned to him.
2. The vice-chairman of the county committee shall, in the absence of the chairman, serve as acting chairman of the county committee and in such capacity he shall perform such duties as would be performed by the chairman.
3. The secretary to the county committee shall be custodian of all the records and documents filed in the office of the association. He shall:
 - (a) Employ the personnel and direct the activities of the county association office for the county committee.
 - (b) Maintain an adequate supply of official forms and pamphlets required by members of the association.

- (c) Certify the results of all elections held in the county or communities within the county.
 - (d) Give public notice of the designation and boundaries of each community within the county not less than 10 days prior to the election of community committeemen and delegates or alternates.
 - (e) Cause due notice to be given of all acreage allotments and such other information as may be required.
 - (f) Make available for public inspection in the association office information pertaining to each farm within the county with respect to the number of acres in acreage allotments or goals that may be established for the farm, the average yields or productivity indices established for the farm, and the acreage of range land and grazing capacity thereof for each ranching unit, owned or operated in the county by members of the association, and payments received by the producers under programs administered by the association except that the information concerning payments shall not be made available sooner than 30 days after such payments have been received by the producers.
 - (g) Post conspicuously in the office of the association each year the names and addresses of all regular or alternate committeemen, officers, and employees of the association, the amount received as pay by each as such committeeman, officer, or employee, and the total amount of the association's administrative expenses for that year.
 - (h) Not furnish or make accessible for copying mail addresses of members of the association.
 - (i) Give due public notice at least 5 calendar days in advance of all meetings of the association, all elections of regular or alternate community committeemen and delegates, and all conventions of delegates to elect the county committeemen.
 - (j) Perform such other duties as may be assigned to him by the county committee or by the Agricultural Adjustment Administration.
4. The treasurer of the county committee shall have the custody of all funds of the association, and shall disburse such funds only upon the authorization of the county committee, evidenced in writing on forms prescribed by the Agricultural Adjustment Administration. Such treasurer shall also receive, hold, and account for any other funds, negotiable instruments, or property, private or public, as provided in applicable rules, regulations or instructions which are now or may hereafter become effective, authorizing him to receive and so handle such other funds, negotiable instruments, or property. Unless otherwise authorized by the State committee, the funds of the county association shall be deposited in the name of the association at a bank in the same town in which the office of

the association is located or in the nearest bank available that serves the community in which the association office is located. Insofar as is practicable any funds received by the treasurer should be deposited in the association bank account on the same day that the funds are received. The treasurer shall maintain in the office of the association a record showing all checks issued, name of payee, the date issued, check number, amount of check and date canceled, and such other records as may be required by the Division or the State committee.

5. The county administrative assistant shall, in addition to the duties that devolve on him as treasurer and/or secretary of the association, (1) manage the association office under the direction and supervision of the State and county committees; (2) direct the detail work necessary in carrying out the provisions of the programs both in the office and in the field; (3) administer the marketing quota provisions of the Agricultural Adjustment Act according to prescribed regulations; (4) report currently to the county committee on the status of work in the association office and the efficiency of each employee therein; (5) thoroughly train personnel to perform such duties as assigned them; and (6) assume such other duties as may be assigned to him in the administration of the programs in the county.

He should know the background and provisions of the agricultural programs as they apply to the farmers in his State and, particularly, in his county; know and understand the regulations pertaining to and the instructions for administering the programs and be able to intelligently discuss questions thereon with producers, committeemen and county office workers.

E. Form ACP-88, Revised-Oath of Office and Service Obligation.

As an evidence of acceptance of the responsibilities of office or employment, the chairman, vice-chairman, secretary, and treasurer of the county committee and any employee of the association designated by the State committee shall each execute Form ACP-88, Revised, Oath of Office and Service Obligation, in triplicate, the original to be transmitted to the State office for approval and filing, the first copy retained in the files of the association, and the second copy retained by the signatory thereof.

F. Duties of community committee.

1. The community committee shall:

- (a) Assist the county committee in determining acreage allotment goals, normal yields, and other agricultural facts required under the programs listed in Section I-A hereof for farms in the county
- (b) Inform farmers concerning the purposes and provisions of pro-

grams being administered in the county through the association and assist them in working out a farm plan.

- (c) Assist in arranging for and conducting the necessary community meetings of members of the association.
- (d) Perform such other duties as shall be assigned to them by the county committee or the Agricultural Adjustment Administration.
- (e) A majority of the members shall constitute a quorum for the transaction of any necessary business.

G. Officers of community committee.

- 1. The chairman of the community committee shall preside at all meetings of the community committee and of the members of the association in the community. He shall supervise the work of the members of the community committee.
- 2. The vice-chairman of the community committee shall, in the absence of the chairman, perform such duties and functions as would be performed by the chairman.
- 3. Where necessary, a secretary to the community committee may be selected by the members of such committee, but shall receive no pay for services rendered in that capacity. It is recommended that the secretary to the county committee serve as secretary to all of the community committees in his county.

SECTION VI - TERM OF OFFICE, REMOVAL FROM OFFICE, AUTOMATIC TERMINATION OF OFFICE OR EMPLOYMENT IN CASES OF POLITICAL ACTIVITY, VACANCIES.

A. Term of office.

- 1. The terms of office of all members, alternate members, and officers of county and community committees shall begin on January 1 next after their election unless an earlier date is specified as necessary for any area by the Agricultural Adjustment Administration and shall continue for a period of 12 months or until their respective successors have been elected and have qualified.
- 2. The terms of office of delegates and their alternates shall begin immediately upon their election and shall continue until their successors have been elected.

B. Removal from office.

- 1. Any secretary, treasurer, employee of the association, or of any of its committees who fails to perform the duties of his office, is incompetent, or commits, attempts, or conspires to commit fraud, shall be removed by the county committee subject to the approval

of the Agricultural Adjustment Administration. If the county committee fails to act promptly in such cases the Agricultural Adjustment Administration shall remove such officer or employee on its own initiative:

2. Any member of the community committee who fails to perform the duties of his office, is incompetent, or commits, attempts, or conspires to commit fraud, shall be removed by the county committee subject to the prior approval of the Agricultural Adjustment Administration.
3. Any regular or alternate member of the county committee who fails to perform the duties of his office, is incompetent, or commits or attempts or conspires to commit fraud shall be removed but only by the Agricultural Adjustment Administration. The Agricultural Adjustment Administration may also remove any regular or alternate member of the county or community committee if such action appears to be necessary to prevent obstruction or failure or lack of requisite success of the purposes of one or more of the programs administered by the Agricultural Adjustment Administration.
4. In any of the cases mentioned in paragraph 2 or 3 of this section B, the committeeman may be temporarily suspended pending an investigation of the charges by the State committee, and in case of such suspension the committeeman shall perform no official duties for the association until definite action on the charges has been taken by the State committee. During the time of the suspension the State committee may designate an alternate to perform the official duties of the committeeman who has been suspended, or in the event the order of suspension applies to all members and alternate members of the county committee, the State committee may designate a member of the association eligible to serve as a county committeeman to perform such service.
5. Any community or county committeeman or secretary, treasurer, of the association or of any of its committees who is removed from office shall have the right to appeal to the Agricultural Adjustment Administration for review of the facts. Any individual who is cleared of charges shall not be considered ineligible for election as committeeman, delegate, or alternate.
6. Any regular or alternate committeeman or delegate or alternate delegate shall cease to be such as soon as it becomes evident that he cannot qualify for payment under the current agricultural or range conservation or sugar program administered by the association in the county.

C. Automatic termination of office in case of political activity.

1. No person who has been a candidate during the current year or who holds or becomes a candidate for a Federal, State, or major county office filled by election held pursuant to law or who is or during

the current year has been or becomes an officer or employee of any political party or political organization shall be eligible to serve as a member, alternate member, officer, or employee of a county or community committee or as a delegate or alternate delegate to the county convention. The tenure of office of any such committeeman, delegate, officer, or employee shall be automatically terminated and a vacancy shall exist as soon as such person becomes such a candidate or accepts such a political position.

2. The office, clerical, mailing, or other facilities of the association shall not be used for political purposes, nor shall any such facility be used in any way to support, assist or oppose any political candidate or party or for any other purposes than those set forth in Section I-A hereof.

D. Vacancies.

In case of a vacancy in the office of chairman of a county or community committee, the respective vice-chairman shall become chairman; in case of a vacancy in the office of vice-chairman, the third regular member shall become vice-chairman; in case of a vacancy in the office of the third regular member, the first alternate shall become the third regular member; and in case of a vacancy in the office of the first alternate, the second alternate shall become the first alternate. In the event that a vacancy occurs in the membership of the committee when no alternate is available to fill the vacancy, an election to fill such vacancies as exist shall be held in the manner prescribed herein and at a time set by the State committee.

SECTION VII - CUSTODY AND INSPECTION OF BOOKS, RECORDS AND DOCUMENTS

A. Custody.

All books, records, and documents of the association, including canceled checks, check stubs, and copies of deposit slips, shall be the property of the Agricultural Adjustment Administration and shall be maintained in good order in the office of the association in the custody of the secretary to the county committee.

B. Inspection.

1. The books, records, and documents of the association shall be available for examination (1) at all times by officers and committeemen in the performance of their duties and by any authorized representative of the Secretary of Agriculture or of the Agricultural Adjustment Administration, and (2) at any reasonable time by any member of the association insofar as his interest under the programs administered by the association may be affected. They shall not be available for inspection or examination by any other person, except as herein provided or with the prior approval of the Secretary of Agriculture or of the Agricultural Adjustment Administration.

2. In no instance should an official or employee of an agricultural conservation association or any other person take office records into court or permit office records to be taken into court in a civil suit or testify concerning association matters, without first receiving specific authorization from the Agricultural Adjustment Administration. If an official or employee of the association is requested to testify in an official capacity or to take county association books, records, or documents, into court, the matter should be immediately reported by wire to the Agricultural Adjustment Administration and the following information transmitted by air mail: County committeemen and administrative officers should familiarize themselves with 1940 General Letter No. 13 regarding the examination of records of the Department of Agriculture or the giving of testimony with reference to the contents thereof.

Section VIII. Review committee.

- A. Review committees are appointed by the Secretary of Agriculture for the purpose of reviewing applications and conducting hearings under section 363, title III of the Agricultural Adjustment Act of 1938 relating to administrative review of marketing quotas for tobacco, corn, wheat, cotton and rice established under said title.

- B. Membership and qualifications of review committee

The members of the review committee are recommended for appointment to the Secretary of Agriculture by the State committee, and the same qualifications for eligibility apply to members of the review committee as are established with reference to eligibility of producers to serve as members of the county committee. The review committee may serve for a county, a group of counties, a community or a group of communities, as recommended by the State committee and approved by the Agricultural Adjustment Administration.

- C. Clerk.

The secretary of the county committee of each county will serve as the secretary of the review committee for said county until such time as the review committee may designate a clerk.

- D. Compensation.

1. The members of a review committee designated in accordance with the provisions of the regulations will receive the same compensation as that received by members of the county committee through which were established the quotas sought to be reviewed. No member of a review committee will be permitted to receive compensation for service as a member of a committee for more than 30 days in any one year.
2. Reimbursement for travel expenses and for per diem salary will be paid by the county in which the review committee may be meeting, provided that no compensation for travel shall be paid to members of the review committee for any travel except such as is performed outside the territory limits of the county in which they reside.

E. Regulations.

Review committees will operate under regulations published by the Southern Division of the Agricultural Adjustment Administration.

SECTION IX. PROCEDURE FOR HANDLING COLLECTIONS MADE BY THE COUNTY ASSOCIATION.

A. Eligibility for handling funds.

All persons making or receiving collections of any kind or handling funds in any form as officers or employees of the association must first execute Form ACP-88.

B. Commodity loan collections.

1. Form CL-2, Receipt Form.

a Purpose.--For each fee received in connection with a commodity loan program a properly executed receipt on Form CL-2 must be issued to the person paying the fee. Receipt Form CL-2 shall be prepared in duplicate and the original thereof must be given to the person paying the fee. Each Receipt Form CL-2 has a serial number in the upper right-hand corner. The State committee maintains a record of the serial numbers of the receipt forms furnished to the association treasurer and the treasurer is held strictly accountable for all receipt forms furnished to him. The receipt forms are in pad form, bound in such a manner that one yellow carbon copy will be made of each receipt issued. The yellow copy must be retained in the files by the treasurer.

b Entries.--Prepare all receipts with indelible pencil. Make certain that a piece of carbon paper is properly in place between the original and the yellow copy so that one exact copy of each receipt will be made.

(1) Enter the loan serial number in the upper right-hand corner on the line headed "Loan Serial No." if the loan papers have been completed and a serial number has been assigned. If the fee is a preliminary fee, enter "Prelim." the abbreviation of the word "preliminary", in the space provided for the loan numbers. Enter in the space immediately following the words "Commodity Loan Program" the name of the commodity on which the loan is being made. Enter the name of the county and State in the spaces provided therefor.

(2) Enter in the space immediately following the words "Received of" the exact name of the person paying the fee. If the fee was paid from the proceeds of the loan by a check drawn by the Commodity Credit Corporation or

other lending agency the borrower shall be listed as the person paying the fee. Enter in the space immediately following the word "Address" the correct mailing address of the person paying the fee or for whom the fee is paid. Enter in the space immediately following the word "for" the type of the fee. If on this line following the word "with" there is a blank space for the entry of the year, enter the year of the program for which such collection is applicable. Enter in the space immediately following the words "commodity loan on" the number of bushels and the name of the commodity on which the loan is being made, as for example, "300 bushels wheat." Enter in the space immediately following the words "identified as follows" the serial number of the farm, the location of the farm, and the name of the borrower. For example, if John B. Smith operating Farm No. 108 in Harrison Township, located in the NW $\frac{1}{4}$ of Sec. 6, is the borrower, entries would be made in the space immediately following the words "identified as follows" in the following manner: "Farm No. 108 in NW $\frac{1}{4}$ Sec. 6, Harrison Township, John B. Smith, Borrower."

- (3) Enter in the spaces provided therefor in the lower left-hand corner the amount of the fee which has been received and the date on which such fee was received. The treasurer or the person who receives the fee for him will sign his own name on the line for signature in the lower right-hand corner. If the treasurer receives the fee himself, he will delete the word "for" immediately preceding the words "Association Treasurer."

2. Disposition of Fees.

All fees collected in connection with commodity loans must be deposited in the regular account of the association. Such fees shall be deposited the same day they are received. A list of all fees collected must be promptly recorded on SR-County No. 2A or SR-County 2B, whichever is applicable.

3. Recording Fees Collected in Connection with Wheat Loan Program.

- a. Form SR-County No. 2A. County Office Record of Farm Storage Loan Fees Collected.

- (1) Purpose--This form shall be used to record all fees collected in connection with farm storage loans and will serve as a convenient means for the Commodity Loan Supervisor to ascertain whether or not the applicant for a loan has made payment of the required fee, or fees, and also as a record of fees paid, for the information of the auditor who will examine the county association fiscal records from time to time.

- (2) Enter in column 1 under the heading "Date" the date on which the Receipt Form CL-2 is executed.
- (3) There will be no entry in column 2 under the heading "Loan Serial Number" until after the loan is certified. At that time a serial number should be assigned to the loan and entered on the applicable line, column 2.
- (4) In column 3 under the heading "Name and Address of Loan Applicant" enter the name and the address of the producer making application for loan.
- (5) Enter in column 4 under the heading "Bushels in Loan" the net number of bushels covered by the loan application.
- (6) Enter in column 5 under the heading "Protein Test Fee Collected" the total of the protein test fees collected in connection with the loan application.
- (7) Enter in column 6 under the heading "Preliminary and Sealing Fees Collected in Cash" the amount of cash collected at the time the loan application is made. The amount entered should include preliminary fees, and sealing fees paid in cash or by check, but should not include protein fees collected.
- (8) Enter in column 7 under the heading "Receipt No." the number of Form CL-2 issued to the producer for the fees paid as reported in columns 5 and 6.
- (9) Enter in column 8 under the heading "Fees to be Collected from Letter of Transmittal" that part of the sealing fee not collected and reported in column 6.
- (10) Enter in column 9 under the general heading "Date of Fees Collected from Letters of Transmittal" and in the sub-heading A, B, C, and D, consecutive months beginning with the same month as shown in column 1.
Note: At the time a sealing fee is collected by letter of transmittal, the day of the month and the amount shall be entered in the proper column under the month in which such fee was collected.
- (11) Enter in column 10 under the heading "Receipt No." the number of Form CL-2, issued to the producer for the fee collected by letter of transmittal as indicated in column 9.
- (12) Enter in column 11 under the heading "Remarks" any pertinent information which possibly will be beneficial to the county office.

The Form SR-County No. 2A shall be used as a posting medium to Form SR-County No. 3 Revised.

(b) Form SR-County No. 2B, County Office Record of Farm Storage Loan Fees Collected.

- (1) Purpose.--This form shall be used to record all fees collected in connection with warehouse storage loans and will serve as a convenient means for the Commodity Loan Supervisor to ascertain whether or not the applicant for a loan has made payment of the required fee, or fees, and also as a record of fees paid for the information of the auditor who will examine the county association fiscal records from time to time.
- (2) Enter in column 1 under the heading "Date" the date on which the loan is certified.
- (3) Enter in column 2 under the heading "Loan Serial Number" the serial number assigned to the particular loan involved.
- (4) Enter in column 3 under the heading "Name and Address of the Loan Applicant" the name and the address of the producer making application for the loan.
- (5) Enter in column 4 under the heading "Bushels in Loan" the number of bushels covered by the particular loan.
- (6) Enter in column 5 under the heading "Fees Collected in Cash" the amount of fees collected at the time the loan is certified.
- (7) Enter in column 6 under the heading "Receipt No." the number of Form CL-2 issued to the producer for the fees paid as reported in column 5.
- (8) Enter in column 7 under the heading "Fees to be Collected from Letter of Transmittal" that part of the total fee not collected and reported in column 5.
- (9) Enter in column 8 under the general heading "Date of Fees Collected from Letters of Transmittal" and in the subheadings A, B, C, and D, consecutive months beginning with the same month as shown in column 1.

At the time a fee is collected by letters of transmittal the day of the month and the amount shall be entered in the proper columns under the month in which such fee was collected.

- (10) Enter in column 9 under the heading "Receipt No." the number of Form CL-2 issued to the producer for the fee collected by letter of transmittal as indicated in column 8.

- (11) Enter in column 10 under the heading "Remarks" any pertinent information which possibly will be beneficial to the county office.

The Form SR-County No. 2B shall be used as a posting medium to Form SR-County No. 3, Revised.

4. Preparation of Form SR-County No. 3, Revised.

- (a) Number of copies.--Prepare SR-County No. 3, Revised, in quadruplicate (original and three copies). Attach the original and two copies to the related ACP-8.
- (b) Enter at the top of the form the applicable month in the space which immediately follows "Memorandum Report of all Commodity Loan Fees Collected during the Month of _____."
- (c) Enter in the space provided the name of the county and State and the State and county code number.
- (d) Enter the number of the sheet in the space provided.
- (e) Enter in column 1 under the heading "Date Received" the applicable date which will either be the date shown in column 1 of Form SR-County No. 2A, column 1 of Form SR-County No. 2B, or if such fee is collected from a letter of transmittal, or otherwise, the applicable date as will be shown in either column 9 of Form SR-County No. 2A or column 8 of the Form SR-County No. 2B.
- (f) Enter in column 2 under the heading "Receipt Number" the serial number of the receipt issued to the loan applicant.
- (g) Enter in column 3 under the heading "Loan Applicant" the name of the person making application for loan.
- (h) Enter in column 4 under the heading "Bushels in Loan" the number of bushels from column 4 of either Form SR-County No. 2A, or Form SR-County No. 2B.
- (i) Enter in column 5 under the heading "Protein Test" the fees collected from column 5 of Form SR-County No. 2A.
- (j) Enter in column 6 under the heading "Farm Storage Loans" both the preliminary and the sealing fees collected in connection with farm storage loans. Such information will be derived from column 6 of Form SR-County No. 2A and from under the applicable sub-heading of column 9 of Form SR-County No. 2A. Entries made in column 6 from the preliminary fees collected on loans which have not been certified should be circled in order that 40 percent of such circled items will not be included in the amount claimed in favor of the Commodity Credit Corporation on Form ACP-9, Revised.

- (k) Enter in column 7 under the heading "Warehouse Storage" the fees collected as are shown in column 5 of Form SR-County No. 2B, or as are shown under the applicable sub-heading of column 8 of Form SR-County No. 2B.
- (l) Enter page totals for columns 5, 6, and 7 on each Form SR-County No. 3, Revised, and enter the grand total on the last numbered Form SR-County No. 3, Revised.
- (m) The county association treasurer shall sign in the lower right-hand corner on the applicable line all Forms SR-County No. 3, Revised, which are executed and submitted with Public Voucher Form ACP-8, Revised.
- (n) The total of the entries made in columns 5, 6, and 7 shall be in agreement with the amount of fees reported as collected in line 1(c) of the Form ACP-8, and with the amount of fees reported as collected on the 40-WL-4, plus those fees collected on loans which were not certified at the time that the 40-WL-4 was executed.
- (o) Enter in the space provided on each sheet the total number of sheets prepared for the month, and arrange the sheets in reverse order so that the top sheet bears the same sheet number as the entry "Total Sheets".

C. Crop Insurance Premiums.

Crop insurance premiums are payable at the time and in the manner prescribed by the Federal Crop Insurance Corporation. One or more persons in the county office who have executed Form ACP-88 shall be designated by the county committee to be responsible for funds collected for crop insurance premiums and for transmitting all such funds daily to the branch office of the Federal Crop Insurance Corporation. Form CI-2 shall not be used as a receipt for crop insurance premiums. CROP INSURANCE FUNDS SHALL BE KEPT ENTIRELY SEPARATE FROM OTHER FUNDS OF THE ASSOCIATION AND SHALL IN NO INSTANCE BE DEPOSITED IN THE BANK ACCOUNT OF THE ASSOCIATION. The cost of obtaining money orders and registering letters used in transmitting premiums to the Federal Crop Insurance Corporation may be included on Form ACP-9 as a miscellaneous item of expense, supported by a receipt from the post office showing that the items have actually been paid by the person claiming remuneration on Form ACP-9.

D. Marketing Quota Penalties

Penalties collected with respect to marketing quotas shall be received for and on behalf of the Secretary of Agriculture by the treasurer of the county committee, who shall issue to the person remitting the penalty a receipt therefor on the prescribed form.

Penalties must be remitted only in legal tender or by draft, check or money order drawn payable to the order of the Treasurer of the United States. All checks, drafts or money orders shall be received subject to collection and payment at par. Funds received in payment of penalties are not to be mingled with other county office funds, but must be forwarded on the day of receipt, or not later than the morning of the succeeding day, to the secretary of the State committee, who shall cause the deposit thereof to the credit of a special deposit account with the Treasurer of the United States in the name of the Chief Disbursing Officer of the Treasury Department. For detailed information relative to the handling of penalties and the refunding of amounts collected in excess of penalties actually incurred, see the marketing quota regulations issued by the Secretary of Agriculture (Cotton 407 for the 1940-1941 marketing year) and the instructions pertaining to marketing quotas (Cotton 408, Part II, for the 1940-1941 marketing year).

E. Sale of aerial enlargements.

All funds collected for aerial photographs sold through the county office should be deposited in the regular association account and an itemized list maintained in the county office showing (1) the date of the collection, (2) the name of the person making the payment, (3) the number of photographs purchased, (4) the amount, (5) the date the order was mailed to the Division, and (6) the amount of the check forwarded to the Division with such order. Collections of this type should be entered on line 1(c) of Form ACP-8 supported by a memorandum stating the amount collected for aerial photographs sold. (See Procedure and Price List Governing Purchase of Aerial Photographic Reproductions.)

F. Performance recheck collections.

Where a producer is not satisfied with all or any part of the performance determination for his farm a recheck will be provided by the county office upon deposit with the association treasurer of an amount sufficient to defray the estimated cost of the recheck to the association. A record of all such deposits showing the name of the depositor, the date and the amount deposited must be maintained by the association treasurer. The amount received from the producer should be deposited to the credit of the county association account and should be reported on ACP-8, the same as any regular collection. In the event the original check of performance is found to have been materially in error the amount of the deposit will be returned to the producer. The producer's claim should be listed on ACP-9, as a miscellaneous item of expense and claimed on the voucher form ACP-8, for the current month. Disbursement should be made by the association treasurer in the regular manner.

SECTION X. PERSONAL SERVICES AND TRAVEL

- A. The State committee will advise the county committee of the maximum rates which may be paid and the titles under which payment shall be made for personal services. Provision should be made for payment under such of the following titles as are applicable in the county:

1. Administrative Assistant
2. Junior, or Acting, Administrative Assistant
3. County Committeeman
4. Community Committeeman
5. Delegate
6. Referendum Committeeman
7. Review Committeeman
8. Senior County Performance Supervisor
9. County Performance Supervisor
10. Performance Reporter
11. Assistant Performance Reporter
12. Senior Chairman
13. Junior Chairman
14. Chairman
15. Sr. County Crop Insurance Supervisor
16. County Crop Insurance Supervisor
17. Ass't. County Crop Insurance Supervisor
18. Senior County Range Inspector
19. County Range Inspector
20. Ass't. County Range Inspector
21. Clerk or Stenographer
22. Acreage Calculator
23. Jr. Clerk, Jr.. Steno., or Sr. Typist
24. Junior Acreage Calculator
25. Ass't. Acreage Calculator
26. Typist or Under Clerk
27. Under Acreage Calculator
28. Junior Typist
29. Junior Laborer

The State committee shall prepare and submit to the county committee a list of titles under which payment will be made for personal services and the rate suggested to be paid under each title.

B. Travel.

No claim for mileage shall be allowed for travel from point to point within the county or counties in which the association operates and no claim for travel to destinations beyond the boundaries of the county or counties shall be allowed unless the travel was authorized in advance by the State office and a copy of the letter or telegram of authorization is attached to the claim.

Note: Mileage may be claimed only by the officer or employee of the association who furnishes the automobile and other officers or employees traveling with him cannot claim compensation on a mileage basis. Claims for subsistence must be submitted individually by each person.

SECTION XI. MISCELLANEOUS CLAIMS MADE ON FORM ACP-9

A. Equipment.

No purchase of equipment or office furniture shall be made by the

county agricultural conservation association without prior approval by the State office. The district supervisor will check with the officials of the association any items of equipment which they wish to purchase and in accordance with the policy of the State committee will recommend the approval of the purchase of items actually required for the efficient operation of the association by initialing the request forwarded to the State office. County associations contemplating purchase of equipment scheduled under U. S. Government contract must place orders for same through the State office. See Section XIX.

B. Office supplies

Necessary office supplies may be purchased by the county agricultural conservation association without prior approval if within the limitation of the approved budget. Groups of counties may pool their orders for supplies through the State office for the purpose of realizing a savings in cost.

C. Employer's liability insurance

No item of expense for employer's liability insurance should be incurred since officers, committeemen, and employees of county associations are eligible to make application for compensation under the Federal Employees' Compensation Act in the case of injuries sustained while actually engaged in association work. See Section XV.

D. Fire and theft insurance

Neither fire nor theft insurance should be acquired by the association and paid for as an association expense. In the event of a loss by fire or theft, the association should notify the State committee of the loss, setting forth the facts and conditions under which the loss occurred and listing the amount of the loss by objects and value. Such statement when approved by the State committee will be forwarded by the State committee to the Southern Division, and upon approval by the Agricultural Adjustment Administration an additional allotment of funds to the county association may be made to take care of the loss sustained.

E. Taxes.

Since county agricultural conservation associations are Federal instrumentalities, the purchase of any goods or service by an association is exempt from a State sales or service tax. Likewise, the equipment, supplies, and other property of a county agricultural conservation association is exempt from taxation by local and State taxing authorities.

F. Federal and State taxes on telephone service and tolls and telegrams

County associations are not required or permitted to pay Federal or State taxes on telephone services or toll charges or on telegrams.

G. Rental of space

The association may incur expenses for rental of space for the county office and include claim on Form ACP-9 for payment of rental on such space. It is desirable that each association secure office space adequate to the needs of the business of the association. All rental arrangements for office space require the approval of the State committee or a person designated by such committee to give such approval and no claim for rental of space should be included on Form ACP-9 unless the written approval accompanies such claim or has previously been filed with the State committee.

H. Fees for checking title to wheat offered as security for a loan

The cost incurred in checking the title to wheat offered as security for a loan may be paid as an association expense.

I. Filing or recording fees on chattel mortgages executed in connection with loans

The cost of filing or recording a chattel mortgage executed in connection with a wheat loan may be claimed as an expense of the association.

J. Fees for satisfaction of a chattel mortgage on wheat

The cost of fees in connection with the satisfaction or release of a chattel mortgage on wheat executed in connection with a loan may be paid as an association expense.

K. Notarial fees in connection with wheat loans

The cost of notarial fees in connection with the completion of commodity loans may be claimed as an expense of the association. Where the volume of loans in a county is of such an extent that the cost of having a person in the county office qualified as a notary public will be materially less than the amount which otherwise would be paid for notarial fees, the expense of having a person so qualified may be claimed as a county association expense. Where a person in the county office is qualified as a notary public, loan documents must be notarized without cost.

L. Loans for the purpose of paying county association expenses

Under no circumstances may the county association or any employee thereof borrow money from any individual or lending agency for the purpose of paying county association administrative expenses.

SECTION XII. INSTRUCTIONS FOR CLAIMING, DISBURSING, AND ACCOUNTING FOR COUNTY ASSOCIATION EXPENSE FUNDS

A. Forms to be used

Under the procedure to be followed in connection with the preparation and submission of administrative expense statements, the following official forms shall be used;

1. Form ACP-8, Revised -- "Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers", (hereinafter referred to as either Form ACP-8 or "the voucher"). Prepare original.

Forward original to the State office.

2. Form ACP-8a, Revised -- "Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers" (memorandum copy). Prepare four copies.

Forward three copies to the State office.

3. Form ACP-9, Revised -- "Statement of Administrative Expenses". Prepare original and three copies.

Forward original and two copies to the State office.

4. Form ACP-10, Revised -- "Statement of Administrative Expenses (continuation sheet)". Prepare original and three copies.

Forward original and two copies to the State office.

5. Form ACP-11, Revised -- "Receipt Schedule". Prepare original and four copies.

Forward original and three copies to the State office.

6. Form ACP-12, Revised -- "Individual Receipt". Prepare original and one copy.

Forward original to the State office.

7. Form ACP-37 -- "Schedule of Exceptions". Prepare only in the State office.

Original and one copy sent to the association. Association will attach original to Form ACP-8 in support of any reclaim.

8. Form SR-County No. 1, Revised -- "Report by Programs of Collections and Expenses". Prepare original and two copies.

Forward original and one copy to the State office.

9. Form SR-County No. 3 Revised -- "Memorandum Report of All Commodity Loan Fees Collected During Month of _____." Prepare original and three copies.

Attach original and two copies to the related ACP-8 forwarded to the State office.

10. Form SR-County No. 4 -- "Monthly Summary of Association Expenses by Objective Classification." Prepare original and two copies.

Forward original and one copy to the State office.

11. Form ACP-21, "Monthly Certificate of Expenses for Personal Services."

Individual claimant will prepare original and one copy, retain copy, and forward original to the county office. Do not forward any copy of this form to the State office unless requested to do so.

12. Such additional forms as may be designated by the State office.

B. Definitions.

As used herein the following terms shall have the following meanings:

1. Reclaim.-- A reclaim means a claim covering part or all of an item of expense which has previously been submitted and disallowed in whole or in part and which is being resubmitted as a claim on Form ACP-9.
2. Supplemental Claim.-- A supplemental claim means a claim for personal services performed or travel expense incurred during a previous month, but which for some reason was omitted from the expense statement for the month during which such service was performed or travel expense was incurred. No claim covering miscellaneous expenses shall be regarded as a supplemental claim.
3. Advance payment.-- A claim for an advance payment means a claim for services or for miscellaneous items entered on Form ACP-9, prior to the date such service is performed or prior to the receipt of the miscellaneous items by the association. No claim for advance payment will be approved except as indicated in instructions covering the miscellaneous claims.

C. General procedure for claiming and paying association expenses.

1. On the last day of each month, each person who has performed personal services for the association shall file with the association secretary a completed and signed copy of Form ACP-21. Each person or firm who has sold goods or services to the association for which he is entitled to payment shall, prior to the 4th of the following month, file with the association secretary in triplicate a bill or invoice; except in the case of service contracts for which bills are rendered quarterly, semi-annually or annually. Forms ACP-21 together with all bills and invoices received during the month will be used as a basis for the preparation of claim forms ACP-9 and ACP-10. After all expenses have been listed on Forms ACP-9

and ACP-10, Form ACP-8 and Form ACP-8a will be prepared. When completed and properly certified, Form ACP-8, Form ACP-8a, Forms ACP-9 and Forms ACP-10, together with Form SR-County No. 1, Form SR-County No. 3, if applicable, Form SR-County No. 4, and supporting documents shall be forwarded to the State office. Upon receipt of the forms in the State office, they will be examined and if found satisfactory, Form ACP-8 will be certified for payment and forwarded to the regional disbursing office. Payment will be made on the basis of actual expenses as itemized and approved on Forms ACP-9 and Forms ACP-10.

D. Suspensions and corrections of forms ACP-8 and 9.

1. Suspensions by the State office.

The State office may, in its discretion, suspend an entire statement of expenses and return it to the association for correction and resubmission.

In the event the entire statement has been disallowed pending the correction of an error, Forms ACP-8 and 9 will be returned to the association accompanied by a letter in which the exceptions taken are outlined. The statement must be corrected at once and returned to the State office.

2. Corrections by the State office.

Whenever the error in the statement of expenses or the voucher may be corrected by the State office, Form ACP-37, "Schedule of Exceptions" will be returned to the association and the account approved for payment.

E. Purpose, Preparation and Distribution of Forms.

1. Form ACP-21 - "Monthly Certificate of Expenses for Personal Services and Travel".

(a) Purpose.-- This form will be used in the preparation of Forms ACP-9 and ACP-10.

(b) Preparation of Form.-- On the first day on which an association officer or employee renders personal services to the association in each month such officer or employee shall be supplied with a Form ACP-21 on which the county, State, month, and year, and the name and title of claimant have been entered in the county office. The form will be furnished in duplicate (original and one copy) to each person who performs personal services for the association, including all persons who perform services on the Crop Insurance Program. It shall be the duty of each employee to make the applicable entries at the close of each day on which services were performed and transmit the original to the

county office at the end of the month. The person preparing the form should retain the carbon copy. Every person employed by the association must file with the secretary of the association at the close of business on or before the last work day of each month a claim for compensation for personal services performed and authorized travel, if any, in connection therewith. The claim must be filed before the particular item of expense may be listed on Form ACP-9.

(1) Form ACP-21 shall be used by the employees in claiming payments for personal services and authorized travel on a mileage basis and must show the following information:

- a. Under the heading "Personal Services", each day for which compensation is claimed must be shown by the date on which the services were performed and the time required therefor expressed as one day or a fractional part thereof to the nearest quarter.
- b. After the words "Total days", the sum of the entries appearing in the second column must be entered.
- c. After the words "Rate per day", the rate at which the employee was engaged must be entered. (Note: Where an employee serves the association in more than one capacity during a single month a separate Form ACP-21 must be prepared with respect to each classification in which the employee renders personal service. In such cases care must be taken to see that there is no duplication in the dates on which personal services are rendered.)
- d. After the words "Total amount of personal services, \$ _____", the result obtained by multiplying the "Total days" by the "Rate per day" must be entered.
- e. When mileage is claimed, the destination from point to point and the number of miles traveled in reaching the destinations must be shown in the third, fourth, and fifth columns opposite the applicable dates shown in the first column.
- f. After the words "Total number miles" the sum of the entries appearing in the fifth column must be shown.

- g. After the words "Rate per mile", the rate per mile approved by the State committee must be shown.

Note: Mileage may be claimed only by the officer or employee of the association who furnishes the automobile and other officers or employees traveling with him cannot claim compensation on a mileage basis.

- h. After the words "Total amount travel, \$ ", the result obtained by multiplying the "Total number miles" by the "Rate per mile" must be entered.

- i. Under the heading "Nature of Work Performed", a description of the work performed on the date for which compensation is claimed (this description does not mean the title or designation of the employee) and the number of units completed must be shown; e.g., "Measurement of two farms, 640 acres."

- j. No erasures on Form ACP-21 will be permitted. If erroneous entry is made a new form must be prepared, a line should be drawn through the entry and correct entry made above. Such changes or alterations must be initialed by the claimant.

- k. After all other entries have been made on Form ACP-21 the claimant shall affix his (or her) signature in the space provided in the manner in which such person's name is carried on the employment rolls of the association.

- (c) If Form ACP-21 is not filed with the secretary of the association prior to the time Form ACP-9 is prepared with respect to the month in which the services and authorized travel were performed, the claim may be listed as a supplemental claim on Form ACP-9 prepared for the month in which Form ACP-21 is actually filed.

2. Forms ACP-9 and ACP-10-- "Statement of Administrative Expenses".

- (a) PURPOSE.-- These forms shall be used to itemize all expenses incurred during a month in connection with the administration of the Agricultural Conservation Program and other programs administered by the association in the county. An item of expense will not be allowed unless a claim for such expense is listed on Forms ACP-9 or ACP-10. Form ACP-10 is to be used when there is not a sufficient amount of space on Form ACP-9 to show the names of all persons making claim for personal services and travel. In such cases, as many sheets of Form ACP-10 shall be used as are necessary to list all claims for personal services and travel. Form ACP-9 will always be the top sheet.

- (b) PREPARATION OF FORM.-- Prepare Forms ACP-9 and ACP-10 in quadruplicate (original and three copies of each form). Retain one copy and forward the original and two copies to the State office.

(1) Heading.

- a. Enter in the spaces provided the name of the association, the name of the county, the name of the State, the month to which the Form ACP-9 (or 10) relates, the date prepared, the statement number (which for 1940 shall be the letter E followed by the number and name of the month, e.g., E-2 February) the sheet number, the number of sheets and the State and county code number.

(2) Personal services and use of automobile on mileage basis.

- a. Enter in column (1) the names of employees of the association who have filed Form ACP-21 with the secretary of the association. The names of claimants (employees) shall be grouped by titles and listed in alphabetical order; that is, all county committeemen shall be listed in alphabetical order, all community committeemen shall be listed in alphabetical order, all performance reporters shall be listed in alphabetical order, and the names of all other employees shall be listed by titles in alphabetical order. The employee's name shall be listed, surname, given name and middle initial, if any, i.e., Doe, John J. Do not enter the name of any officer, committeeman, or employee of the association who has not filed Forms ACP-21 prior to the preparation of Forms ACP-9 and ACP-10 for the month. If any such officer or employee does not file ACP-21 prior to the preparation of Forms ACP-9 and ACP-10 for the month, his claim for payment shall be entered on the next month's statement of expenses as a supplement, provided ACP-21 has been filed by the time such statement is prepared.
- b. Enter in column (2) the title of the employee whose name appears on the same line in column (1). The title to be entered in column (2) must correspond exactly with the title indicated on the list of approved titles and rates of expenditures.
- c. Enter in column (3) opposite each title of each employee the dates upon which services were performed as shown on Form ACP-21 under such title. If a person worked on several consecutive days under one title, inclusive dates may be shown. For example, if John Doe worked on March 1, 2, 3, 4, 5,

and 6, the dates may be shown as "1-6," If claim is made for a fraction of a day, the fractional part of a day followed by the hours involved shall be shown in parentheses after the date on which the services were performed. For example, if claim is made for 1/4 day on March 10, claim for such fractional day shall be expressed as follows:

"10 (1/4 - 8:00 A.M. - 10:00 A.M.) Claims for fractional days shall be expressed as 3/4 days, 1/2 days, or 1/4 days. No fractional days less than 1/4 day will be allowed. If a claim is submitted for work performed on a holiday or Sunday the secretary and the chairman of the association shall indicate on Forms ACP-9 or ACP-10, or on an attached memorandum, "work was necessary and was actually performed on Sundays and holidays as indicated." Where for a particular month a claimant was employed every day except Sundays, the notation "All days except Sundays" may be entered in lieu of the actual days.

- d. Enter in column (4) opposite each title of each employee the total number of days for which such employee is claiming payment under such title. The entry in column (4) must equal the sum of the days employed as indicated.
- e. Enter in column (5) opposite each title of each employee the rate of payment per day for such employee. The rate per day under any title must not exceed the rate shown in the list of approved titles and rates of expenditure for such title.
- f. Enter in column (6) the result obtained by multiplying the entry in column (4) by the entry in column (5).
- g. Enter in the heading of column (7) immediately below the words "auto miles" the rate per mile which is allowed for travel. Under no circumstances must this rate exceed the amount set forth in the list approved by the State Committee. Enter opposite each title of each employee in column (1) the number of miles traveled during the month for which payment is to be made, as shown on Form ACP-21. No entry shall be made in column (7) unless the employee has been authorized to incur expenses for travel under the title for which travel is claimed.
- h. Enter in column (8) the result obtained by multiplying the entry in column (7) by the rate per mile shown in the heading of column (7).

- i. Enter in column (9) the sum of the entries in columns (6) and (8).
 - j. When all entries have been made on Form ACP-10, add the amounts shown on each sheet of Form ACP-10 and carry the total for all sheets to the top of Form ACP-9 opposite the words "Brought Forward".
- (3) Miscellaneous.-- Enter on Forms ACP-9 under that part of the form entitled "Miscellaneous" all expenses other than expenses for personal services and for travel.
- a. Miscellaneous claims.-- Claims for commercial services, supplies, and equipment shall be entered in the name of the person or firm who will receive payment from the treasurer of the association. Such claims shall show the nature of the services, kind of material and quantity, the price per unit, and the total cost. Claims for bank charges for which the debit slips have been furnished to the association since the previous Form ACP-9 was prepared should be included even though no check will be issued to the bank for such charges. Claims for equipment must show whether the claim is for purchase or for rental of the equipment. In all cases where equipment has been rented, there must be shown the inclusive dates for which the rental is claimed. In all cases the serial number of machine equipment rented, repaired or purchased must be shown on the statement.
 - b. Receipts in support of miscellaneous claims. -- Original receipts are required in support of all expenses in excess of \$1, which have been paid with personal funds by the treasurer, authorized officer, employee, or member of the association. Such receipts must be attached to the original of Form ACP-9 and must be signed by the person or firm to whom payment was made and must show the date the purchase was made, the number of units purchased, the cost per unit, the total cost, and the name of the person who paid the claim.
 - c. Bills and invoices in support of miscellaneous claims. Commercial bills or invoices are required in support of all claims in excess of \$1 for purchase of supplies or equipment or for commercial services. Such bills or invoices must be itemized as to the number of units purchased, the cost per unit, and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on Form ACP-9. Bills or invoices should be presented for payment upon printed bill-heads of the person or firm furnishing the equipment, supplies or

services and must be dated. In cases where a bill or invoice is furnished which is not on a printed billhead, such bill or invoice must bear the signature and title of an authorized representative of the person or firm from which the purchase was made. Claims in favor of the Commodity Credit Corporation for wheat loan fees transmitted must be supported by a copy of Form 40-WL-6-Letter of transmittal.

Exceptions -- 1. Miscellaneous claims for bank charges for the month covered by Form ACP-9 may be entered on Form ACP-9 in advance of payment of such claims without being supported by an invoice or debit slip. No day of the month need be entered in column (1), the name of the month being sufficient.

2. All claims for postage including claims in amounts of less than \$1 must be supported by itemized invoices or itemized receipts.

d. Special items --

1. Bank charges for checking accounts should appear in the name of the bank. In such cases a bank invoice or debit slip must be attached. Bank charges on checks payable to the association should be treated as an association expense and entered as a claim on Form ACP-9 for the applicable month.

2. Postage. - All claims for expenditures for postage must have been entered in the name of --

i. The person who made the purchase from the post office (such claim must be supported by an itemized receipt from the postmaster or other representative of the post office).
or

ii. The organization from which the postage was purchased, if the bill for stamps has not been paid (such claims must be supported by an itemized invoice), or

iii. The officer or employee of the association in cases where such person personally paid for postage bought from some organization other than the post office (such claims must be supported by an itemized receipt signed by an officer of such organization), or

- iv. The name of the postmaster in cotton counties in connection with Business Reply Cards, prescribed for use by buyers in submitting reports under the Cotton Marketing Quota Regulations.
- v. The name of the postmaster in cotton and tobacco counties in connection with an advance claim for registered mail fees for mailing marketing quota review committee determinations as prescribed in the Regulations.

3. Telephone and telegraph. --

- i. Claims for telephone service and toll calls charged to the telephone of the county association must be entered in the name of the telephone company and itemized invoices must be attached. If the first day of the rental period comes during the month covered by Form ACP-9, the rental claim shall not be considered as a claim for advance payment.
- ii. Claims for office telephone services charged to a telephone other than a telephone listed in the name of the association must be supported by an itemized statement from the telephone company showing in detail the obligation of the Association.
- iii. If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1 and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, whom called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.
- iv. Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending and must pertain to the business of the association. If the cost of the telegram exceeds \$1, a receipt must be submitted in addition to a copy of the telegram. A copy of the telegram bearing a receipt thereon is acceptable.

4. Coupon books. -- No claim shall be submitted for a coupon book unless and until all services or supplies covered by such coupon book have been received by the association.

5. Rental of equipment, and office space. -- Where equipment, or office space is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates shall not be subsequent to the last day of the month covered by the current voucher nor shall the final day of the inclusive date extend more than 30 days beyond the last day of the month covered by the current.

Exception --i. An exception to the above rule is a claim against the association for United States post-office box rental. Such a claim may be paid for the usual billing period, usually quarterly, and is not limited to 30 days beyond the last day of the month covered by the current voucher.

6. Equipment service contracts. -- In the case of service contracts covering equipment owned by an association, it is suggested that the association require the firm supplying the maintenance service to agree to render the bill for service quarterly, semiannually or annually after the services have been rendered and thus simplify payment of charges for such services.

7. Where supplies or equipment have been purchased or equipment rented, from an officer or employee of the association, the claim must be supported by a certification by the Secretary and the chairman of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer, and that the price paid is entirely fair and reasonable.

8. Subsistence: -- Claims may be made for actual expenses for meals and lodging not to exceed \$4.00 for any one day while on official travel outside of the county. Under the sub-heading "Nature of Service or Kind of Material", insert "Travel - Details Attached". A complete statement of actual expenses incurred, signed by the individual incurring the expense, must be attached to Form ACP-9 and approved by the secretary of the Association.

e. Transmitting fees to the Commodity Credit Corporation. At the end of each month and as soon as practicable after the preparation of Forms ACP-8 and ACP-9 for such month, the treasurer of the county association shall examine SR-County No. 3, Revised, in order to determine the amount of fees recorded thereon, due the Commodity Credit Corporation.

1. The association treasurer will transmit a check to the Commodity Credit Corporation, Washington, D. C., for an amount equal to 100 percent of column 5 (protein testing fees), plus 40 percent of those fees collected on certified loans as shown in column 6 (Farm Storage Fees), plus 40 percent of column 7 (Warehouse Storage Fees) plus 40 percent of those preliminary fees previously collected and reported on loans certified during the current month.
2. Form 40-WL-6 (for the crop year 1940) shall be used by the association treasurer in transmitting these funds to the Commodity Credit Corporation. The form shall be executed in sextuple (original and 5 copies). The fourth copy of this form shall accompany Form ACP-8 and related forms submitted by the county office to the State office for the month. The original and remaining copies shall be held in the county office until receipt of the approved Form ACP-9 from the State office. Upon receipt from the State office of the approved Form ACP-9 the association treasurer will transmit the original and first copy together with a check in the total amount represented on Form 40-WL-6 to the Commodity Credit Corporation, Washington, D. C. A return addressed franked envelope shall be enclosed. The second and third copies shall be transmitted to the State office. The fifth copy shall be retained in the county association files. The Commodity Credit Corporation, upon receipt of the funds, will sign and return the receipt to the county association. Such receipt when returned to the county association shall be attached to the original copy of the related Form ACP-11 which accompanies the subsequent month's Form ACP-8.

f. Supplemental Claims and Reclaims.

1. If an item of expense has been previously submitted on Forms ACP-9 or ACP-10 and disallowed in whole or in part, it may be reclaimed on a subsequent Form ACP-9 or ACP-10, unless the State office has indicated on Form ACP-37 that such item is not reclaimable. A separate sheet of Forms ACP-9 or ACP-10 for such month should be used for

the reclaim or supplemental claim. An adequate explanation must accompany the reclaim to show when it was first claimed, and the reason why the reclaim was made. The original copy of the related Form ACP-37 must accompany the reclaim. For example, if John A. Doe worked 7 days in May at \$4 per day as county committeeman and if the entry in column (3) of Form ACP-10 for May showed the 7 days upon which Mr. Doe performed service, but the entry in column (4) of Form ACP-10 showed only 5 days and the payment received was \$20, a reclaim may be made as follows:

- i. Enter in column (1), "John A. Doe."
- ii. Enter in column (2), "County committeeman."
- iii. Enter in column (3), an explanation in the following style: "7 days claimed on May Form ACP-10 but pay was received for only 5 days."
- iv. Enter in column (4), the figure "2."
- v. Enter in column (5), "\$4.00."
- vi. Enter in column (6), "\$8.00."
- vii. Enter in column (9), "\$8.00."

The Form ACP-10 upon which such reclaim is shown shall bear the "Statement No." of the current voucher with which it is submitted followed by the word "Reclaim", and in the place provided after the words "For month of", there shall be entered the name of the month during which the expense was incurred. In the example case, the entry would be "May". The total for the current month shown in column (9) of the top sheet of Form ACP-9 shall include the total of all reclaims and supplemental claims.

2. If an item of expense for personal services or travel was not previously claimed on Forms ACP-9 or ACP-10, such expense shall be treated as a supplemental claim. For example, if John A. Doe worked 7 days in May, but Form ACP-9 or ACP-10 for May showed only 5 days in columns (3) and (4) and payment was received for only 5 days or if an item of expense was inadvertently omitted, such claims shall be submitted on supplemental Forms ACP-9 and ACP-10. In each case care must be exercised that the days or items included in the supplement have not previously been claimed on Forms ACP-9 or ACP-10. A complete explanation shall be inserted on Forms ACP-9 or ACP-10 indicating the nature of the supplemental claim.

Sheets of Forms ACP-9 and ACP-10 on which supplemental claims are listed shall be numbered and prepared in the same manner as that indicated in the preceding paragraph except that the "Statement No." shall be followed by the word "Supplemental" instead of the word "Reclaim".

3. Where a reclaim for expenses incurred during a previous month is attached to the March statement of expense or where a supplemental claim is made in March for expenses incurred during a prior month, separate sheets of Forms ACP-9 or ACP-10 shall be prepared for such reclaim or supplemental expenses. These separate sheets shall be numbered the same as other Forms ACP-9 and 10 for the month, except that the number shall be followed by the notation "Reclaim" or "Supp.", respectively, and the name of the month to be entered in the space "for the month of" shall be the month in which the expense was incurred.
- g. Add all entries in column (9) and insert the total at the bottom of the sheet opposite the word "Total".
- h. Review all entries and computations on Forms ACP-9 and ACP-10 to insure accuracy. Fill in the heading of Forms ACP-9 and ACP-10.
- i. After all entries on Forms ACP-9 and ACP-10 have been verified, the secretary or acting secretary and chairman or vice chairman of the association shall sign at the bottom of Form ACP-9 (original and all copies) in the spaces provided for their signature.

If there has been a change in the office of chairman, vice-chairman, or secretary of the association since the submission of Forms ACP-9 and ACP-10 for the previous period, the State office shall be notified of such change in order that there may be no questions concerning the certification of Form ACP-9. Such notification shall be in the form of a statement signed by two members of the county committee. If Form ACP-9 is signed by the acting secretary there must be attached a statement by two members of the county committee indicating that such person is authorized to sign as acting secretary.

3. Forms ACP-11 Revised and ACP-12 Revised, "Receipt Schedule" and "Individual Receipt".
 - (a) Forms ACP-11 and ACP-12 shall be used to obtain a receipt from all payees who receive payment for personal services, travel, supplies, rent, or equipment from the association.

- (b) Prepare Form ACP-11 in quintuple (original and four copies). Retain one completely signed copy and forward the original and three copies to the State office, including the completely signed original and all copies certified by the association treasurer. Prepare separate sheets of Form ACP-11 for cases covering supplemental claims and reclaims. Prepare Form ACP-12 in duplicate (original and one copy). Retain the copy and forward the original to the State office.

(1) Heading of Form ACP-11:

- a. Enter in the spaces provided the name of the association, the name of the county and State, the month, the receipt number (which is the same as the statement number) and the State and county code from the related Forms ACP-9 and 10.
- b. Enter in the spaces provided the sheet number of the Form ACP-11, the number of sheets of Form ACP-11 prepared for the month, and the date the Forms ACP-11 are prepared.
- c. Enter in the blank space, after the words "from" and "to" respectively, the first and last day of the period covered by Form ACP-11. Such period shall be the same as that covered by Forms ACP-9 and ACP-10 upon which the items were claimed.

- (2) Names and amounts. -- Starting with sheet number 1 of Form ACP-10, enter on Form ACP-11 in the same manner and order as the names appear on Form ACP-10 the name of each person for whom a claim has been made for administrative expenses, and enter in the second column of Form ACP-11 the approved amount of expenses for such person as shown on the copies of Forms ACP-9 and ACP-10 returned by the State office. Continue through all sheets of Forms ACP-9 and ACP-10 until all names and amounts have been listed on Form ACP-11. Where an asterisk (*) appears opposite an amount in column 9 of Forms ACP-9 or ACP-10 enter on Form ACP-11 the amount shown on Forms ACP-9 or ACP-10 as submitted. However, if an entry has been corrected in red ink, use the corrected entry.

(3) Form ACP-12:

- a. After the words "Received of" enter the name of the treasurer of the association.
- b. After the words "Treasurer of the " enter the name of the association.

- c. Enter over the word "County" the name of the county in which the association is located.
 - d. Enter over the word "State" the name of the State in which the association is located.
 - e. Enter after the words "The sum of" the amount of the claim due the payees shown on the approved Forms ACP-9 or ACP-10. For example, "Eight and 23/100."
 - f. Enter after the words "During the month of" the name of the month and the year shown on Forms ACP-9 and ACP-10 upon which the claim was listed.
 - g. Enter over the word "Amount" the amount of payment due the payee. For example, "\$8 and 23/100."
 - h. Enter over the word "Date" the date the Form ACP-12 was prepared.
 - i. The payee will sign the blank space over the words "Payment received by" and if he is acting in a representative capacity he will enter his title over the words "Title or identification."
- (4) Disbursement of Funds. -- When a United States Treasury check for county association expenses is received by the treasurer of the association, he should immediately deposit the check in the association account in the bank and draw individual checks to the payees listed on the receipt schedule (Form ACP-11). In the preparation of individual checks to the payees listed on the Receipt Schedule Form ACP-11, he should follow the method of numbering individual checks outlined by the State office. When the treasury check has been deposited, checks due all payees (except payees who died or are absent from the county) shall be distributed immediately and all receipts obtained therefor.
- (5) Signatures: --
- a. Checks delivered in person. -- When a check is delivered to a payee, obtain his signature in the right-hand column of the original and first copy of Form ACP-11. Care shall be exercised to make certain that the payee signs Form ACP-11 in the same style as his or her name appears in the first column of Form ACP-11 and in the same style as his or her name appears on Forms ACP-9 or ACP-10. For example, if the name on Form ACP-10 is "Doe, Agnes" sign Form ACP-11, "Agnes Doe" and not "A. Doe," "Mrs. James Doe," or "A. D. Doe."

b. Checks for county association expenses sent through the mail.

- i. In all cases where a check for county association expenses is mailed to a payee, the original and one copy of Receipt Form ACP-12 should accompany the check. The payee should be requested to sign both copies of Form ACP-12 and to return them to the treasurer immediately.
- ii. If the copies of Form ACP-12 are properly signed and returned, a notation shall be entered on all copies of Form ACP-11 in the following form: "See Form ACP-12 attached."
- iii. If the payee does not return a Form ACP-12 properly signed, the canceled check may be used in lieu thereof. In such cases the canceled check shall be securely fastened to the original Form ACP-11, and a notation shall be inserted in the right-hand column of all copies of Form ACP-11 in the following form: "Canceled check No. -- attached." In such cases a typewritten copy of the canceled check should be retained in the county files. Such duplicate check shall not be signed, but the name of the treasurer shall be typed in the space provided for his signature.

c. Check for services or goods delivered to a representative of payee.

- i. Agents for an individual: In many cases a person other than the payee is authorized to receive payments on behalf of a payee and to sign receipts therefor. In such cases there must be evidence authorizing the representative of the payee to receive such checks. In the case of an agent there must be a power of attorney, authorizing the agent to receive the check. The agent shall sign Form ACP-11 as follows:

"Thomas A. Brown,
By Mary Brown"

A power of attorney is not required in the case of claims other than claims for personal services and travel, submitted in the name of an individual but for which the check is delivered to and receipt is signed by some other person whom the treasurer believes to have authority to act for the claimant. In such cases the person receiving the check for the payee will sign Form ACP-11 or Form ACP-12 as above. The

following is a sample copy of a power of attorney which may be used to authorize a person to receive a check on behalf of the payee:

POWER OF ATTORNEY

-----19-----
(Date)

I hereby authorize----- to receive a check for \$-----, drawn payable to me by the treasurer of the -----County Agricultural Conservation Association for services performed during ----- and to sign a receipt
(Month-Year)
in my behalf.

Signed -----

A new power of attorney must be prepared each month if the check for the individual is delivered to the agent each month. No officer or employee of the association may receive a check on behalf of the payee.

- ii. Deceased or Incompetent Payees. - If the payee has died or has been adjudged incompetent and ~~someone has been authorized to receive~~ payments in his behalf, a certified copy of the court order shall be attached to the original Form ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court shall sign Form ACP-11 in the following style:

"C. B. Brown, Executor of
the estate of
Thomas A. Brown, Deceased."

If no person has been appointed by a court of competent jurisdiction to administer the estate of a deceased or incompetent payee a Standard Form 1055 prepared in accordance with the regular claims procedures (SRC-301) should be submitted to the State office. The State office will then advise the association treasurer of the manner in which the funds in question may properly be disbursed.

- iii. Corporations or firms. -- No authorization is necessary in cases where a check is delivered to an officer or employee of a corporation or firm. In such cases the recipient of the check shall sign the Form ACP-11 in the name of the corporation or firm followed by his own name and title. For example:

"John Jones Publishing Company,
By James Smith, Treasurer."

- iv. Garnishment Proceedings. -- No court has jurisdiction to issue an order directing the treasurer of the county association to pay over amounts of money due an employee of the association to a judgment creditor, and no such judgment will be recognized, since the check and funds are in the control of the Government until the check has been negotiated by the payee. Attempts to obtain such orders of court will be resisted by the respective United States attorney, if brought to the attention of the Southern Division in time, as an obstruction to the operation of a local instrumentality of the Federal Government.
- v. In all cases where a power of attorney or court order is necessary, such document should be prepared in triplicate (original and 2 copies). The original and one copy of such forms shall be forwarded with the original Form ACP-11. The second carbon should be retained in the county office files.
- d. Signatures by mark. -- All signatures by mark "X" on Forms ACP-11 or ACP-12 must be witnessed by only one witness (unless otherwise provided by State law).
- e. Check cannot be delivered. -- In some cases it may be impossible to disburse funds in connection with claims appearing on Forms ACP-9 and ACP-10. For example, if the payee has left the county without leaving a forwarding address or has not given anyone a power of attorney to receive his check and give a receipt therefor, or if the payee died or was declared incompetent and no representative has been appointed to administer his estate, or some other event has happened which makes it impossible to deliver the check to the payee, an explanation shall be given on Forms ACP-11 or on a memorandum attached to Form ACP-11, indicating the reason why the check cannot be delivered

to the payee. Delete the name of such payee and the amount appearing opposite his name on Form ACP-11 by drawing a line through such entries in such a manner that the name and amount remain legible.

- f. Receipts for previous months. -- If it was impossible to deliver a check to a payee during a previous month and if such check was delivered during the current month and a receipt obtained therefor, the name of such payee shall not be entered on Form ACP-11 for the current month. In such cases a separate Form ACP-11 shall be prepared and marked "E-1 January-Supp." or "E-2 February-Supp.", etc., as the case may be. The entry in the space following the words "the period from" shall be the name of the month shown on Forms ACP-9 or ACP-10 upon which the claim was approved for payment.

(6) Totals.

- a. Where signatures have been obtained for all payees listed on Forms ACP-9 and ACP-10 for a single month the total shall be obtained for all amounts appearing in the second column of Form ACP-11, such total to be entered on the last line of the last sheet of Form ACP-11. The Form ACP-11 shall be attached to the voucher (Form ACP-8) and the expense statements (Forms ACP-9 and ACP-10) for the current month when such forms are forwarded to the State office, unless the State office has requested that Form ACP-11 be transmitted immediately upon completion of such form.
- b. In cases where all signatures have been obtained, except those which cannot be obtained prior to submitting the current month voucher, a total shall be obtained for all amounts shown on Form ACP-11 for which receipts have been obtained. The remaining entries on Form ACP-11 will be deleted and a memorandum of explanation covering such deleted items, indicating the reason why receipts could not be obtained from the payees, shall accompany Form ACP-11 to the State office. Whenever the name of a payee and the amount appearing opposite his name on Form ACP-11 is deleted by drawing a line through such entries, it is important that the total in column (2) on the sheet on which the name appears, the total carried forward to the next sheet and the grand total on the top sheet, be corrected to show only the amount which has been receipted for. The correction must be made on the original of Form ACP-11 and all copies of the form.

Note: If a check issued in payment of association expense has not been presented for payment at the expiration of 60 days after the date of issuance, the association treasurer will issue a "stop payment" notice to the bank and will attach to the stub of such check the bank's written receipt of such "stop payment" notice. The amount of the check will then become an unobligated balance. Should the claim subsequently be presented it may be resubmitted as a supplemental claim.

c. When signatures of payees have been obtained on supplemental Forms ACP-11, a separate total shall be obtained for each supplemental Form ACP-11. For example, if during the month of June signatures were obtained for obligations incurred in March, April, and May, a separate supplemental Form ACP-11 shall be prepared for each month. Such supplemental Forms ACP-11 shall be forwarded to the State office with the voucher.

(7) Verifications -- When all signatures have been obtained on Form ACP-11 every entry shall be very carefully examined to ascertain that it meets the requirements heretofore set forth. Every precaution should be taken to avoid suspensions in the State office since such suspensions require many changes both in the voucher (Form ACP-8) and in the Receipt Schedule (Form ACP-11).

(8) The certification. -- The signature of the treasurer shall be entered on all copies of Form ACP-11 in the space provided therefor. It is very important that this signature be identical with the name of the treasurer as it appears on the official records of the association.

4. Forms ACP-8 and ACP-8a-- "Public Voucher for payments to Agricultural Conservation Associations or Committees of Producers".

(a) Purpose. -- This form is the voucher used to certify county association expense payments. Payments are certified in favor of the treasurer of an association for distribution to the persons who are entitled to receive such payments.

(b) Preparation of Form. -- Prepare Form ACP-8 in quintuple (original on Form ACP-8 and four copies on Form ACP-8a). Retain one copy of Form ACP-8a in the county office and forward the original (Form ACP-8) and three copies of Form ACP-8a to the State office.

(1) Heading on Form ACP-8:

a. Make no entry after the letters "D.O. Vou. No."

b. Enter, after the word "No." in the upper right-hand corner of the forms, the statement number appearing

on Forms ACP-9 and ACP-10, such number to be followed by the name of the month. Enter immediately below such number the State and county code. For example,

"E-2, February"
(74-062)

"E-3, March"
(74-062)

and so forth.

- c. Enter opposite the title "U. S. Department of Agriculture, A.A.A.", the words "Southern Division."
- d. Make no entry after the word "Appropriation".
- e. Enter after the words "The United States, Dr., To" the name of the treasurer of the association, followed by the abbreviation "Treas.", the name of the county and the abbreviation "Co. A.C.A.", for example, "John A. Doe, Treas., Adams Co., A.C.A." The name of the treasurer must agree exactly with his name as it appears on the official records of the association.
- f. Enter opposite the word "Address", the address of the association. The address shall include the post office box number or the street number of the building or any other designation which will assist in locating the association office.

(2) Body of Form ACP-8:

- a. Change the language of line 6 to read as follows: Amount of expenses for period (as per Form ACP-9, Revised, attached)."

(b) For the purpose of illustrating the procedure for making the entries on lines 1 through 7 of Form ACP-8, the following example will be used:

Date Submitted.....	4-5-39	5-3-39	6-4-39	7-4-39	8-3-39	9-2-39
Month covered.....	March	April	May	June	July	August
1. Balance to be accounted for:						
(a) Unexpended balance previous voucher	\$ 0	\$ 0	\$ 20	\$ 73	\$ 18	\$ 400
(b) Checks received	0	500	600	0	(392)	600
(c) Collections	0	0	3	10	(690)	0
(Total).....	0	500	623	83	1,100	1,000
2. Expenditures this period (as per Forms ACP-11 and -12 attached)	0	480	550	65	700	1,000
3. Amount of payments unexpended (L-1 minus L-2)	0	20	73	18	400	0
4. Amount of unpaid obligations	0	20	65	400	400	0
5. Amount of unobligated balance (L-3 minus L-4)	0	0	8	-382	0	0
6. Amount of expenses for period (as per Form ACP-9 attached)	500	600	400	700	600	700
7. Amount of payment required (L-6 minus L-5)	500	600	392	1,082	600	700

(3) Execution of lines 1 through 7 (See the foregoing example):

a. Enter on line (a) the same entry which appears in line 3 of Form ACP-8 for the previous month, or if Form ACP-37 was prepared for the previous month, the entry in line 3, Section II of Form ACP-37 should be shown; for example, the entry on line 1(a) for the March Form ACP-8 is zero. The entry for the April voucher is zero. The entry for the May voucher is \$20.00, which entry is the same as the entry appearing in line 3 of the April voucher.

b. Enter on line 1(b) the check number and the amount of the check(s) received by the treasurer of the association for expenses approved on the voucher for the previous month. The name of the disbursing officer who drew the check for association expenses shall also be shown on line 1(b). In the example above, the entry on line 1(b) of the March voucher is zero; the entry on the April voucher is \$500.00; the entry on the May voucher is \$600.00; the entry on the June voucher is \$0; the entries on the July voucher are \$392.00 and \$690.00; and the entry on the August voucher is \$600.00. It will be noted that the entry on line 1(b) for the June voucher is zero. This is due to the fact that the check covering administrative expenses for the month of May had not yet been received by the treasurer by the time the June voucher was prepared. The entries on line 1(b) for the July voucher show that the checks for May and June expenses were both received during the previous month; therefore, a separate entry is shown on line 1(b) for each check. The amount of the check should agree with the amount shown on line 9 of the copy of Form ACP-8 for the previous month which was approved by the State office and returned to the association. If the disbursing office sends a check which is in an amount other than that appearing on line 9 of the copy of Form ACP-8, return the check to the State office with a request that the disbursing office issue a check in the correct amount. When the check is returned to the State office, enclose a copy of Form ACP-8 and a copy of Form ACP-37 if such form was prepared, to assist the disbursing office in locating and correcting the error. The disbursing office will cancel the erroneous check immediately upon receipt thereof and will issue and mail to the treasurer of the association a check in the correct amount.

c. Enter on line 1(c) the amount of collections made by the treasurer of the association since the date that the last voucher was submitted to the State office. Collections may arise from:

1. Service and sealing fees collected in connection with the wheat loan program.
2. Collections in connection with performance rechecks. Such collections must be itemized on a separate memorandum showing the name of the person from whom the collection was made, the amount of the collection and the date the collection was made and date deposit was made to the association account.
3. Collections from sale of aerial enlargements.

4. Collections from sale of old equipment or other property which the State committee has authorized to be sold.
5. Refund of overpayments made to persons or firms listed as claimants on Forms ACP-9 and ACP-10. In all cases where an amount is shown on line 1(c) arising from a refund of an overpayment, there must be attached to Form ACP-8 a statement explaining such collection in detail giving the following information;
 - i. The name of the payee to whom the association made overpayment.
 - ii. The objective and program classification against which the amount of the overpayment was charged and the applicable amount charged to each.
 - iii. The sheet number, line number, and statement number of Forms ACP-9 and ACP-10 on which claim was listed.
 - iv. The amount paid to him in error and the amount of the collection.
 - v. The reason why the collection was made. For example, a June voucher shows a collection of \$10. An explanation similar to the following shall be prepared:

"Payee, John J. Doe--Crop Insurance Adjuster. 1940 Crop Insurance Program, sheet 5, line 3, Form ACP-10, Statement No. E-2, February; \$10 excess payment made and \$10 collected. Error was discovered on Form ACP-21 showing that John J. Doe did not perform services on February 7 and 8 as shown on Forms ACP-9 or ACP-10 for February 1940. The amount of the collection also appears on line 5 as part of the unobligated balance. NOTE: Crop insurance premiums and marketing quota penalties collected shall be kept entirely separate from other funds of the association and shall in no instance be entered on line 1(c) of Form ACP-8 or Form SR-County No. 1, Revised, or be handled through the regular bank account of the association.
 - vi. Complete information concerning amounts collected as service fees and sealing fees in connection with the wheat loan program will be

reported to the State office on Forms SR-County No. 3, "Memorandum Report of all Commodity Loan Fees Collected during Month of _____," which shall be mailed to the State office at the same time Form ACP-8 and related forms are mailed.

- d. Enter in the space following the "\$" on line 1(c) of Form ACP-8, the total of the entries shown on lines 1(a), 1(b), and 1(c).
- e. Enter on line 2 the amount for which receipts are being submitted to the State office with the current voucher or for which Forms ACP-11 have been transmitted to the State office since the previous Form ACP-8 was submitted. This amount will be the total appearing on Form ACP-11, for which acceptable receipts have been obtained. If supplemental Forms ACP-11 are submitted with the Form ACP-11 for the previous month, enter on line 2 of Form ACP-8 the sum of the acceptable receipts on all supplemental Forms ACP-11 and the acceptable receipts on Form ACP-11 for the previous month. When an overclaim on Forms ACP-9 or ACP-10 is discovered before payment has been made to the payee and before a receipt for the amount of the original claim has been signed by the payee, the amount of the receipts for the month will be less than the amount approved on Forms ACP-9 and ACP-10. The balance which is unexpended because of the overclaim will be included on line 3 as an unexpended balance and on line 5 as an unobligated balance. If there is an overclaim and a collection for a single month, an explanation of the entries on line 2 and line 5 shall be given in the following form:

RE: Explanation of collection, overclaim, and unobligated balance on May voucher.

Line 1(c) - COLLECTION

- (a) Payee, Mary A. Jones - Agricultural Conservation Program.
- (b) Sheet 4, Line 7, Form ACP-10, Statement No. E-3 March.
- (c) \$3.00 excess payment made and \$3.00 collected.
- (d) Mary A. Jones did not work on March 4 as reported on Form ACP-10.

OVERCLAIM

- (a) Payee, Office Supply Co.
- (b) Sheet 5, line 12, Form ACP-9, Statement No. E-4, April.
- (c) Claim for \$5.00 for two quires of stencils canceled when stencils proved unsatisfactory and were returned before payment was made.

UNOBLIGATED BALANCE

(a)	Collection -- Error on Form ACP-10 -----	\$3.00
(b)	Overclaim --- Merchandise returned -----	<u>5.00</u>
	Unobligated balance -----	8.00

- (1) If receipts were obtained for the full amount approved on the previous voucher, the total amount of such receipts shall be entered on line 2.
 - (2) If receipts have not been obtained for the full amount approved on the previous voucher the total amount for which receipts have been obtained shall be entered on line 2. Of course, in this type of case it will be necessary to give an adequate explanation indicating the reason why the remaining receipts could not be obtained. In the example previously shown, of the \$500.00 received for March expenses, \$480.00 was disbursed and acceptable receipts obtained therefor. The entry of \$480.00 is shown on line 2, leaving an unexpended balance of \$20.00, with \$20.00 of obligations remaining unpaid. During the next month receipts were not obtained for the \$20.00 but receipts were obtained for \$550.00 of the \$600.00 of the April expenses, so that the entry on line 2 shows \$550.00. The entry on line 2 for the June voucher shows \$65.00, which is composed of \$20.00 for the March expenses and \$45.00 (\$50.00 overclaim) for the April expenses. Receipts of these amounts are shown on supplemental Forms ACP-11 attached to the June voucher. The entry on line 2 for the July voucher shows \$700.00 which covers the \$700.00 of expenses for June. The entry on line 2 for the August voucher shows \$1,000.00 of which covers expenses for May and \$600.00 of which covers expenses for July.
- f. The entry on line 3 shall be obtained by subtracting from the total on line 1 the entry on line 2.
 - g. Enter on line 4 the amount of all obligations which are listed on approved Forms ACP-9 and ACP-10 for all

months previous to the month covered by the current voucher, for which acceptable receipts have not been submitted to the State office or which are not attached to the current voucher and which are still due at the time the current voucher is submitted. The amount of unpaid obligations shall not include any expenses previously submitted and disallowed nor shall there be included any amounts which have been allowed but which have been found to be overclaims before payment was made. If the treasurer has disbursed all of the funds received in connection with the voucher for the previous month, but has not received receipts for all such funds disbursed, the amount for which such receipts could not be obtained will be included as unpaid obligations of the association. The amount to be shown on line 4 will be the total of all approved amounts shown in column (9) of Forms ACP-9 and ACP-10 for all months prior to the month covered by the current voucher, less the amounts which have been accounted for in one of the following ways:

1. By being included in the amount entered on line 2 of a previous Form ACP-8 supported by acceptable receipts and approved by the certifying officer.
2. By being included in the amount entered on line 2 of the current voucher and supported by an acceptable receipt.
3. By being included as an overclaim and as a part of all of the unobligated balance entered on line 5 of the current or a prior voucher and supported by the required memorandum of explanation showing the nature and amount of the overclaim. For example, the entry on line 4 for the March voucher is zero. This is due to the fact that no obligations of the association have yet been approved. The entry on line 4 of the April voucher is \$20.00, which is derived by subtracting from the amount of obligations approved for the month of March (\$500.00) the amount of acceptable receipts which were submitted to the State office (\$480.00). The entry on line 4 for the May voucher is \$65.00. This amount is derived by subtracting from the amount of expenses approved on the March and April vouchers (\$1,100.00) the amount of acceptable receipts which were submitted to the State office (\$1,030.00), and by subtracting from the result so obtained the amount of overclaims which have been discovered since March 1, 1939 (\$5.00). The entry on line 4 for the June voucher is \$400.00, which is derived by subtracting from the total approved expenses (\$1,500.00) the amount of acceptable

receipts submitted to the State office (\$1,095.00), and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry for the July voucher is \$400.00, which is derived by subtracting from the total approved expenses for months previous to July (\$2,200.00) the amount for which acceptable receipts have been submitted to the State office (\$1,795.00) and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry on line 4 for the August voucher is zero, which is derived by subtracting from the total approved expenses (\$2,800.00) the amount for which acceptable receipts have been obtained (\$2,795.00) and by subtracting from the amount so obtained the amount of all overclaims (\$5.00).

- h. Enter on line 5 the difference between the entries on line 3 and line 4. If the entry on line 3 is larger than the entry on line 4, enter on line 5 the result obtained by subtracting the entry on line 4 from the entry on line 3. If the entry on line 4 is larger than the entry on line 3, enter on line 5 the result obtained by subtracting the entry on line 3 from the entry on line 4, such difference to be preceded by a minus sign (-). Special care shall be exercised to determine that the entry on line 5 is correct and that if a minus sign (-) is necessary, such minus sign (-) has been properly entered. An entry will appear on line 5 only when one or more of the following situations exist:
1. Collections have been made.
 2. Overclaims have been discovered on Forms ACP-9 and ACP-10 before payment was made.
 3. The check for a prior month has not been received.
 4. The entry on line 9 of Form ACP-8 for the previous month was less than the amount required to pay all approved obligations of the association, as shown on copies of Forms ACP-9 and ACP-10 returned by the State office. If either of cases 1 or 2 occurs separately, the entry will be a positive figure. Whereas if 3 or 4 occurs without 1 or 2 the entry will be preceded by a minus sign (-). Where a combination of the situations described under 1, 2, 3, and 4 exists, the entry may be either a positive figure or a negative figure, depending upon the portion of the total entry attributable to each clause. In the example case there are entries on line 5 of the May and

June vouchers. The \$8.00 entry, on line 5, of the May voucher is due to a \$3.00 collection and a \$5.00 overclaim. The entry on line 5 of the June voucher is due to the \$10.00 collection which was made and the failure to receive the \$392.00 check for May expenses. The collection would make a positive \$10.00 and the failure to receive the check would make a negative \$392.00, with a net result of a negative \$382.00.

- i. Enter on line 6 the correct total of column 9 of Form ACP-9 for the current month.
- j. Enter on line 7 the result obtained by subtracting from the entry on line 6 the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 will be equal to the sum of the entries on lines 5 and 6, disregarding the minus sign (-). For example, the expenses for May are \$400.00 and there is an unobligated balance of \$8.00, leaving a net total of \$392.00, which represents the additional funds necessary in order to liquidate the indebtedness of the association for all approved expenses up to and including the month of May. It will be noted that when the June voucher was submitted to the State office, the check for May expenses had not yet been received in the county office, that a collection of \$10.00 had been made, and that the unpaid obligations are \$400.00, leaving an unobligated balance on the June voucher of \$382.00, preceded by a minus sign (-). This means that the association has a deficiency of \$382.00 carried from the previous month and that the payments necessary to liquidate the obligations of the association will be \$382.00 in addition to the June expenses. The expenses for June are \$700.00. Therefore, the treasurer will need \$1,082.00 to liquidate the expenses of the association.
- k. If the entry on line 5 is not preceded by a minus sign (-) and exceeds the entry on line 6, the entry on line 7 should be the result obtained by subtracting from the entry on line 5 the entry on line 6, and entering a minus sign (-) in front of the result. Thus, if the entry on line 5 was \$1,500.00 and entry on line 6 was \$1,000.00 the entry on line 7 should be \$-500.00.

- l. Make no entries following the words "Approved for \$ _____" and over the words "State executive officer."
- m. When Form ACP-8 has been verified by the chairman or vice chairman, and by the secretary or acting secretary, they shall sign all copies of Form ACP-8 in the place provided for their signatures.
- n. Make no entries below the double line over the words "Payee must not use this space."

Erasures and Corrections. -- All erasures or corrections appearing on Form ACP-8 on lines 1 through 7, inclusive, must be initialed by one of the persons certifying such form.

SECTION XIII. SUMMARY REPORT FORMS

A. Procedure for Use of Form SR-County No. 1, Revised, Report by Programs of Collections and Expenses.

1. Purpose. -- This form shall be used by the county association to report collections made and estimates of expenses incurred in connection with the administration of each program during the month covered by the report. The data on Form SR-County No. 1, Revised, will be used in determining the rate to be used in making deductions from payments for county association expenses.
2. Preparation of form. --
 - (a) Number of copies. -- Prepare Form SR-County No. 1, in triplicate (original and two copies).
 - (b) Heading of form. -- Enter in the spaces provided therefor the name of the county and the State, date, voucher number, and the month covered by the report.
 - (c) Body of form. -- Enter in column (b) the amounts collected opposite the applicable program. Enter in column (c) opposite each program listed in column (a) the estimated amount expended. Collections of crop insurance premiums or marketing quota penalties should not be reported in column (b), Form SR-County No. 1.

Transmit the original and one copy of Form SR-County No. 1 to the State committee with Form ACP-8 and related forms for the month. When the form is completed and approved in the State office, an approved copy of such form will be returned to the county office. If the State office does not approve the distribution of expenses made by the county committee as shown in column (c), the form that is returned

to the county will show adjustments as made by the State office.

B. Form SR-County No. 2A and 2B- County Office Record of Farm Storage and Warehouse Storage Loan Fees Collected.

1. These forms are for county office use only and should not be sent to the State office. See page 33 of this Association Manual.

C. Form SR-County No. 3, Revised - "Memorandum Report of all Commodity Loan Fees Collected During Month of _____"

1. Purpose. -- This form shall be used to report all collections of fees under wheat loans during the period for which related ACP-8 is transmitted.
2. Preparation of Form. --
 - (a) Number of Copies. -- Prepare SR-County No. 3 in triplicate (original and two copies) in accordance with foregoing instructions (See page 37). Attach the original and one copy to the related ACP-8.

D. Form SR-County No. 4, Monthly Summary of Association Expenses by Objective Classification.

1. Purpose. -- This form shall be used to report the distribution by objective classification and by programs all expenses incurred by an association and the data shown thereon will be used in analyzing and comparing county office costs.
2. Preparation of form --
 - (a) Number of copies. Form SR-County No. 4 will be prepared in triplicate in the county office after expense statements Forms ACP-9 and ACP-10 have been completed. Forward the original and one copy to the State office with the related Form ACP-8 and retain the other carbon copy in the county office. The State office will return an approved copy to the county office.
 - (b) Heading: The person executing Forms ACP-9 and ACP-10 will enter the name of the county and State, the month and year of the period covered by the report, and the voucher No. in the spaces provided.
 - (c) Body of form:
 - (1) The person executing Forms ACP-9 and 10 will enter in column (j), on the same line with the applicable designation, the total amount claimed on Forms ACP-9

and ACP-10 for each item listed in the designation column (a).

- (2) Enter the correct total in column (j) and turn the form over to the county administrative assistant for completion.
- (3) The county administrative assistant will enter by programs his best estimate of an equitable division of the expenses for personal services and the cost of the miscellaneous items. Collections should be carefully distributed in order that credit will be given the program entitled thereto. The county administrative assistant should make certain that each program administered by the county association bears its fair share of expenses for personal services and miscellaneous expenses in connection with office space, telephone, telegraph, postage, office supplies, equipment, and other miscellaneous expenses. If any equipment is rented or purchased specifically for use in connection with one program, all the expense of such equipment should be charged to such program.

Upon completion of entries for each program the correct totals should be entered in columns (b) through (d) and the sum of such total entries should agree with the total of column (j) and with the entry on line 7 of Form ACP-8. The form should then be signed by the chairman and secretary of the county committee and serve as a medium for entries on Form SR-County No. 1.

SECTION XIV. GRANTING ANNUAL LEAVE WITH PAY TO REGULAR EMPLOYEES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

The granting of leave of absence with pay to county association office employees shall be optional with the county committee. If leave is granted, the rules hereinafter set forth shall apply.

1. Leave of absence with pay shall be granted only to regular office employees of county agricultural conservation associations. A regular office employee means a person employed by the county committee who works in the office of the county association and who has worked at least 120 days during a period of 6 consecutive calendar months. A person meeting the requirements of a regular office employee by working 120 days in any 6-month period shall, for purposes of determining accrued leave after a 6-month period is completed, be considered as having been a regular employee.
2. Leave of absence with pay shall not be granted in advance of being earned.

3. Leave of absence with pay shall be earned at a rate (fixed by the county committee) not to exceed one day of leave for each full month of service rendered by the employee.
4. Leave of absence with pay shall not be earned during any calendar month in which the employee's period of service is less than a full month of service.
5. A full month of service shall consist of at least 20 days' work during any calendar month; provided, that any day for which the employee was granted leave with pay, or leave without pay because of illness, shall be considered the equivalent of a day of work for leave purposes.
6. Leave of absence with pay may be accumulated in an amount (fixed by the county committee) not to exceed 12 days.
7. A person earns leave with pay while establishing a base but is not eligible to take such leave until the base has been established. (The term "base" means 6 consecutive calendar months subsequent to July 1, 1938, during which the person works at least 120 days.)
8. A person who has established a base loses such base when he has been in a leave without pay status for 6 consecutive calendar months or at any time prior thereto that the county committee determines that such person is not longer a regular office employee.
9. A person having accumulated leave with pay must take such leave prior to being placed in a leave without pay status.
10. Employees of the county association summoned for jury service shall be required to take accrued annual leave or leave without pay for the time absent from official duty.
11. County association employees may be granted accumulated leave during the time they are in military training or they may elect to be placed on leave without pay while in military encampment. Accumulated leave earned prior to entering military training will then be suspended and credited to the employee upon his return, provided there is no break in service between the last day of military training and the date the employee returns to pay status in the county office. (By returning to pay status, he may either return to actual duty or be placed on leave with pay, provided he has sufficient leave accrued to his credit to be carried on leave, the day immediately following the last day of military duty.)
12. The county committee shall provide for the maintenance of accurate employment and leave records in the county office in accordance with instructions issued by State office and shall be made available to the State office upon request. County committees under the above restrictions and limitations may grant leave of absence with pay to regular office employees but in no case may leave be granted to a

member of a county or community committee regardless of the work which a committeeman may perform.

SECTION XV. COMPENSATION INSURANCE

- A. General. Officers, committeemen, and employees of county agricultural conservation associations are entitled to the benefits of the United States Employees Compensation Act, for injuries sustained while in the performance of official duties.
- B. The Compensation Act provides for:
1. Medical, surgical, and hospital service and supplies, and transportation if necessary to secure them.
 - (a) Treatment must be obtained from United States medical officers and hospitals if practicable, if these are not available, then by physicians and hospitals designated by the Compensation Commission, a list of which will be found in the hands of the official superior or head of the establishment. Where there is no designated physician or hospital, or United States medical officer or hospital, any reputable physician licensed to practice medicine, or any hospital, may be employed.
 2. Money benefits while disabled for work.
 - (a) These will begin on the fourth day of disability, or if leave with pay is taken, then on the fourth day after pay stops, and continue throughout the entire period of disability.
 - (b) If totally disabled, benefits to be at the rate of two-thirds of monthly pay (including value of subsistence and quarters, if furnished), but not more than \$116.66 nor less than \$58.33 per month, except when the monthly pay is less than \$58.33, in which case the monthly compensation shall be the full amount of the monthly pay. If partially disabled, benefits are to be at the rate of two-thirds of the loss of wage-earning capacity caused by the injury. If loss of wage-earning capacity is permanent, compensation is payable till death.
 3. Burial expenses.
 - (a) Burial expenses will be paid in an amount not exceeding \$200, and transportation of body of resident of United States dying away from home station, if relatives desire it.
 4. Money benefits in case of death.
 - (a) Total compensation cannot exceed two-thirds of monthly pay of deceased, which monthly pay for computing compensation shall be considered to be not more than \$175 nor less \$87.50, but the monthly compensation cannot exceed the monthly pay.

- (b) To widow or wholly dependent widower, 35 percent of monthly pay of deceased employee until death or remarriage; and, in addition, for each child under 18, 10 percent of monthly pay until death, marriage, or reaching the age of 18.
- (c) To one child under 18, if there is no widow or dependent widower, 25 percent of monthly pay.
- (d) To each additional child under 18, 10 percent --
To be divided among the children equally.

To be paid until death, marriage, or reaching age of 18, to child's guardian.
- (e) Also compensation to parents, brothers, sisters, grandparents, and grandchildren, for eight years, or until death, marriage, or reaching the age of 18, if dependent on deceased.
- (f) No compensation is payable if the injury was caused by --
 - (1) Willful misconduct.
 - (2) Intoxication
 - (3) Intention to bring about injury.
- (g) Compensation is paid from a fund created by the Act and designated the "Employees' Compensation Fund". No compensation is paid for the first three days of disability, nor for the first three days of disability following the expiration of annual or sick leave, if taken.

C. Reporting of injury.

1. Accident to an employee while in the performance of duty should be reported immediately to the employee's superior officer who will obtain all pertinent facts of the injury and record them on Forms C.A. 1, 2, 3, etc. Unless notice of injury is given to the superior officer on Form C.A. 1 within 48 hours, or unless the immediate superior has actual knowledge of the injury, compensation may be refused. For reasonable cause, the Commission may accept later notice, but not more than one year after the injury. All injuries will be reported even though considered slight and a record will be kept of them so that if serious disability should later result, the employee will be able to establish right to compensation.

D. Designated physicians and government medical establishments.

1. As the Compensation Act contemplates the authorization of medical treatment at Government medical establishments wherever available, it is imperative that injured employees be referred to such establishments when located in the same town or vicinity. The Compensation Commission has designated some 4,000 surgeons (lists will be

furnished by the State office) to render medical treatment where Government medical establishments are not available. In the absence of Government medical facilities these designated facilities MUST be used. In locations where neither Government nor designated medical facilities exist, it is permissible to arrange for medical care by reputable private physicians. This does not include the use of osteopaths or chiropractors unless treatment by such practitioners is recommended by the Government or designated physician. Mere convenience or personal preference of the injured employee will not be considered sufficient explanation for the selection of private physicians or designated physicians in these localities where Government hospitals and dispensaries are available.

2. The responsibility of the officer in charge does not end until an injured employee has been placed under the care of a Government or designated physician, and it is therefore necessary for the officer in charge to arrange, where possible, or transfer of an injured employee from a private physician to a Government or designated physician when the disability is expected to require prolonged treatment.

E. Forms.

1. The State office does not have an adequate supply of the various forms to permit distribution to county offices. Therefore when any accident or injury occurs, the necessary forms should be immediately requested from the State office.
2. Care should be exercised that all reports are completely filled in and that necessary signatures are not omitted. No report will be forwarded before being thoroughly verified to insure that all repetitive statements such as date, day, and time of injury, date employee stopped work, date pay stopped, rate of pay, and so forth, accord with the facts and are in exact agreement with previous reports, unless the earlier reports were erroneous, in which event the discrepancies should be explained. An entry even if it is "Does not apply" or "None" should be made in every blank.
3. Reports will be handled as expeditiously as practicable to prevent unnecessary delay in the adjustment of claims and to promote the prompt payment of medical, hospital, and other bills. Maintenance of the goodwill of local physicians on whom the service is dependent in emergencies is of prime importance. Failure, for example, to give reasons for employing an outside physician when reports are first made will delay settlement of his bill whenever such omissions occur.
4. The standard compensation forms in current use, which are numbered C.A. 1, 2, 3, 4, 16, 17, AD-136, and S-69, are employed under the following general procedure:

- (a) Form C.A. 1. To be submitted in all cases of injury regardless of whether or not a claim will be submitted. Prepare in triplicate and forward original and first copy to State office with Form C.A. 2 at the earliest feasible date after the injury occurs.
- (b) Form C.A. 2. To be submitted in all cases of injury regardless of whether or not a claim will be submitted. Prepare in triplicate and forward original and first copy to State office. This form should be signed by the county secretary or if the county secretary is the injured person, by the district fieldmen or chairmen of the county committee. Particular attention should be given to the obtaining of statements on this form by witnesses or physicians.
- (c) Form AD-136. To be submitted in all cases of injury regardless of whether or not a claim will be submitted. Prepare in quadruplicate and forward original and two copies to State office.
- (d) Form C.A. 3. To be submitted only where the report of the officer in charge on Form C.A. 2 indicates that the employee lost pay and does not show that he returned to work, or in case of death. If the date of return to work or the date of termination of disability can be definitely stated in answering question 25 on Form C.A. 2 (revision of June 15, 1929), no Form C.A. 3 is necessary; but otherwise it will be forwarded when total or partial disability terminates or in case of the employee's death. Both the original and first carbon copy of this form should be sent to the State office. The second carbon copy should be retained in the county file.
- (e) Form C.A. 4. To be submitted only in cases where an injured employee claims compensation for pay lost as a result of injury. The Compensation Commission is without authority to award any benefit unless a claim is submitted within one year from date of injury. While instructions printed on this form provide for its filing within 60 days of date of injury, the Compensation Commission may for good cause permit its filing at any time within one year. In considering the requirement of this form, distinction will be made between lost time and lost pay. Employees with leave privileges might lose working time without loss of pay, which information should appear on Form C.A. 2. The submission of claim, Form C.A. 4, when necessary, should not be delayed. The Compensation Commission desires to be in a position to make investigation, require medical examination, or authorize special treatment as may be deemed advisable, and has requested that this form be forwarded upon return to work, if disability terminates within 18 days; or at the expiration of 18 days from the date pay stops, if disability continues beyond that period. Every effort should be made to comply with the Compensation Commission's request. Prepare in triplicate and forward original and first copy to State office.

(f) Form C.A. 5. In the event of death of the employee in performance of duty, C.A. 5 will be completed in triplicate and the original and one copy forwarded to the State office. Further instructions will be sent at the time of receipt of the request for forms and notification of such death, which in this case should be by telegram.

(g) Form C.A. 16.

(1) When an injured employee is sent to the United States hospital or dispensary to a designated physician for treatment, the physician or hospital will be given, by the officer in charge, a request for treatment, either on Form C.A. 16 or in the nature of a letter giving the information called for on Form C.A. 16. This request will be drawn in triplicate and the original will be left with the physician or hospital authorities, and later, with copies of S-69 voucher, will be transmitted to the Commission through the State Agricultural Conservation Office. The first carbon copy will be transmitted through the State office with C.A. 1 and C.A. 2 to the Compensation Commission. The second carbon copy should be retained in the county office files. The injured person should not pay for such services until it is definitely determined that the Commission will not accept such charges.

(2) Attention is particularly invited to the fact that employees are entitled to medical treatment under the Compensation Act only for injuries sustained while in the performance of duty and for occupational diseases, that is, those showing direct causal relationship to the nature and conditions of the employee's work. Illness not due directly to the nature or condition of the employee's work and injuries not sustained while in the performance of duty do not entitle the employee to treatment under the Act.

(3) The mere fact that disease develops while the employee is in Government service cannot be accepted as sufficient basis for an award of compensation. The common diseases, such as colds, pneumonia, tuberculosis, typhoid fever, rheumatism, varicose veins, flat feet, and the like, which may be and usually are due to causes entirely outside the employment, can very rarely and only under most unusual conditions be the basis of an award under the compensation law.

(h) Form C.A. 17.

(1) If there is doubt as to whether the disability of an employee is due to injury sustained in the performance of duty, the officer in charge will send the employee to a United States medical officer with a "Request for Treatment":

on the Compensation Commission's Form C. A. 17. This form will be prepared in triplicate. The original will be handed to the physician from which service is requested. The first carbon copy will be sent to the State office with copies of C. A. 1 and C. A. 2. The second carbon copy will be retained in the county files. If there is no United States medical officer available, the employee will be sent to a physician designated by the Compensation Commission, with a request on Form C. A. 17, as provided in paragraph 88 of the Compensation Commission's Regulations. The officer in charge will immediately report the case to the Commission, through the State Agricultural Conservation Office, explaining the circumstances and his reasons for doubt. In most field cases, the telegraph should be used for this purpose, preferably using night letter. The United States medical officer or designated physician to whom the employee is sent for treatment will in many instances be able to determine for the officer in charge whether the nature of the disability with which the employee is affected is such that it could have been caused by the nature or condition of work and whether, under the circumstances described, the injury is one which could be considered to have been sustained in the performance of duty.

(i) Form S-69.

- (1) The form entitled "Public Voucher for Service and Supplies of Hospitals and Physicians" is to be used when there is a claim for medical service or supplies as a result of a request on C. A. 16 or C. A. 17. S-69 in both the original and duplicate should be accompanied with the original C. A. 16 or C. A. 17 which was handed to the physician at the time service was requested unless such form had already been forwarded to the State office for transmittal to Washington.

SUMMARY:

1. To review and summarize the instructions as they will apply to your association, the county agricultural conservation association secretary will explain to all employees the provisions of the United States Employees' Compensation Act as outlined herein. All employees shall report injuries to the Secretary of the association on C. A. 1 in triplicate. The county secretary will then fill out C. A. 2 in triplicate and C. A. 16 or C. A. 17, whichever is applicable, in triplicate, if medical care is necessary. The original Form C. A. 16 or C. A. 17 will be left with the designated physician or United States hospital or dispensary at the time service is requested.
2. The original and first carbon copy of C. A. 1 and C. A. 2 will be forwarded to the State Agricultural Conservation Office for trans-

- mittal to Washington. The second carbon copies of C. A. 1 and C. A. 2 will be retained in the county association files. The first carbon copy of C. A. 16 or C. A. 17, whichever is applicable, will accompany the copies of the Forms C. A. 1 and C. A. 2, to the State office if treatment is necessary.
3. Medical bills should not be paid by the person receiving the medical attention. Such charges as are made by the designated physician will be submitted on S-69-Public Voucher for Services and Supplies of Hospitals and Physicians. This form is so constructed as to be completed in duplicate and both original and one copy must be forwarded to the State office with the original copy of C. A. 16 or C. A. 17.
 4. Following the termination of partial or total disability, Form C. A. 3 should be completed and should accompany C. A. 4, if the injury caused disability for more than three days. Both C. A. 3 and C. A. 4 are to be completed in triplicate. The original and first carbon copy are to be forwarded to the State office for transmittal to Washington. The second carbon copy is to be retained in the county office file.
 5. In case of disability by the secretary of the county in the performance of official duty, the secretary should have filled out the necessary forms as instructed above, signing only C. A. 1. The district fieldman may sign C. A. 2 and such other forms as require the superior's signature.
 6. Injuries should be reported without delay both in the interest of the injured person and because the State office must report monthly all injuries sustained by employees of the county and State offices.

SECTION XVI. DEDUCTIONS FOR ASSOCIATION EXPENSES.

A. Deductions for expenses and notice thereof.

All or such part, as the Secretary of Agriculture may prescribe, of the estimated administrative expenses of the association may be deducted pro rata from any payments or loans made to members of the association in connection with any program with which the association is concerned.

B. Notice of county agricultural conservation association expense deduction.

1. A written notice (on a form prescribed by the AAA) of the percentage of the payment withheld to defray association expenses shall be delivered or mailed to each applicant under the Agricultural Conservation Program when his check is delivered or mailed to him. Where checks are delivered in person to applicant-payees, the notice shall be delivered at the same time. Where checks are mailed to applicant-payees, the notice shall be enclosed with the checks. It should be noted that Form ACP-109 is not required in connection with checks issued under the Sugar Programs or Parity Programs. A copy of this form is also to be delivered or mailed to each applicant who has

earned a payment but who does not receive a check because the total amount of such payment is issued to an assignee or is applied against such applicant's indebtedness to the United States Government.

2. The notice is to be delivered to every applicant whose name appears on the continuation sheets as a payee or assigner. Notices are not to be delivered to assignees.
3. Where an applicant has assigned his entire payment, that is, the name of the applicant in a particular case appears on a continuation sheet in the "assignor column" and does not appear as applicant-payee for the same serial number in the "payee column", enter on the form beneath the notice a statement to the effect that no check is delivered therewith since the entire payment in the amount of \$----- is being paid to -----, the assignee.
4. Where the entire net payment due an applicant is withheld in liquidation of an indebtedness, enter beneath the notice a statement to the effect that no check is delivered therewith since the entire payment in the amount of \$----- is being applied toward the settlement of the indebtedness.
5. Where a part of the net payment due an applicant is paid to his assignee or is withheld in liquidation of an indebtedness, that is, the name of the applicant appears on the continuation sheet in the "assignor column" and also appears as applicant-payee under the same serial number, in the "payee column" enter on the notice a statement to the effect that \$----- of the payment is being paid to the assignee or applied toward the settlement of the indebtedness as the case may be.

C. Treasurer's responsibility.

Treasurers of county associations are designated by the Chief Disbursing Officer to make distribution of United States Treasury checks to the payees listed on the voucher continuation sheets accompanying the Treasury checks. Association treasurers receiving the United States Treasury checks are responsible for proper delivery of such checks, and in cases where the United States sustains a loss because of the delivery of a check, or by reason of wrong mailing address, to a person other than the rightful payee or his authorized agent, and such other person secures payment thereon which cannot be reclaimed, the treasurer is personally liable for such loss. If a check is delivered by a person other than the association treasurer, and a loss results because of the check having been delivered to a person other than the proper payee or his authorized agent, the person making the delivery is responsible to the association treasurer, but this does not relieve the association treasurer of his personal liability to the U. S. Treasury.

SECTION XVII. DELIVERY OF UNITED STATES TREASURY CHECKS.

A. General.

1. Checks issued by the Treasury Department of the United States to

applicants under the agricultural conservation program and other programs administered by the county association (except checks issued in connection with contracts executed pursuant to the various commodity programs in effect from 1933 to 1936) will be mailed by the regional disbursing offices, Division of Disbursement, Treasury Department, directly to the treasurer of the county association for delivery to payees. Checks issued in connection with commodity contracts will be mailed by G. F. Allen, Chief Disbursing Officer, Treasury Department, Washington, D. C., to the association treasurer. Receipt No. 1 on Form 1721 for checks mailed to the association treasurer must be executed and returned to the applicable regional disbursing office within 5 days from the date such checks are mailed to the association treasurer, and receipt No. 2 on Form 1721 covering such checks must be executed and returned within 21 days plus time for transit. Checks must be delivered only to the payee in person, or in certain cases to his authorized agent, or mailed to him at his regular mail address, in accordance with instructions issued by the Division of Disbursement, Treasury Department. These instructions will be in the form of letters of transmittal and ACP letters signed by the Chief Disbursing Officer. It is imperative that the treasurers of the associations study such instructions carefully and strictly adhere to the provisions thereof.

2. Checks should be delivered personally to the payee whenever practicable and receipt therefor obtained by having the payee sign on the voucher continuation sheet on the line in the space to the right of the payee's typed name. Signatures of payees by "X" mark must be witnessed by a disinterested person. The continuation sheet should be retained in the county association office.
3. In every case where the payee is not known personally by the treasurer of the association, his signature on the continuation sheet should be compared with his signature on the application before the check is released to him. This precaution should eliminate deliveries of checks in the county office to persons other than the correct payees.
4. In cases where an absentee landlord has authorized an agent in writing to receive the check for him, and the application is on file in the county office, the check may be delivered to the agent in person or mailed to him at his regular mail address. Before delivering or mailing a check to an agent, the signatures of the landlord on the authorization must be compared with the payee's signature on file in the county office.

B. Form No. ACP-57, Receipt for Treasury Check.

1. Purpose: In those cases where it is not practicable to deliver checks to the payee or his agent personally, such checks may be mailed to the regular mail address of the payee or his agent. In all such cases Form ACP-57, Receipt for Treasury Check, shall be prepared and mailed in Treasury Department window envelopes, with the check, in order that a receipt for such check may be obtained.

The name and address of the payee shall be typed in the space provided therefor under the words "Receipt for Treasury Check" on Form ACP-57, and a carbon copy shall be made of the data typed on Form ACP-57.

2. Preparation of and use of form:

- (a) The administrative number on the continuation sheet, the check number, and the amount of the check shall be entered on Form ACP-57 in the space provided therefor in the upper right-hand corner. Under the line showing the amount, the date of mailing shall be entered.
- (b) On the reverse side of Form ACP-57, the treasurer's name and the mailing address of the county agricultural conservation association shall be typed or stamped.
- (c) The carbon copy of the data entered on Form ACP-57 shall be initialed by the treasurer and attached to the applicable continuation sheet.
- (d) Form ACP-57 shall then be placed in front of the check together with a properly prepared Form ACP-109, and enclosed in a Treasury Department window envelope, with the name and address of the payee showing through.
- (e) Upon receipt of Form ACP-57 from the payee, such form shall be attached to the applicable continuation sheet.
- (f) It is advisable that the treasurer of the county association maintains an adequate supply of Treasury Department window envelopes at all times. A supply thereof may be obtained by writing directly to the assistant disbursing officer of the regional disbursing office. The names and addresses of the assistant disbursing officers located in the Southern Region and the States they serve are as follows:

Name	:	Address	:	States Served
C. A. Wood	:	101 New Federal Bldg.,	:	Alabama, Florida,
	:	Atlanta, Georgia	:	Georgia, S. Carolina
T. H. Daley	:	320 Custom House	:	Louisiana, Mississippi
	:	New Orleans, La.	:	
R. E. Waters	:	U.S. Terminal Annex,	:	Arkansas, Oklahoma,
	:	Dallas, Texas	:	Texas

C. Register of indebtedness.

The treasurer of the association shall not deliver a check issued payable to a person who is known to be indebted to the United States Government by reason of an overpayment under any program of the Agricultural Adjustment Administration or by reason of a crop insurance premium advance or a grant of aid, if such indebtedness has not been set off from such person's payment. Such checks shall be returned to the Regional Disbursing Office accompanied by a letter of explanation as to why such check is returned. A copy of such letter shall be mailed to the State office. Checks for payees who are known to be deceased or incompetent shall be returned to the regional disbursing office accompanied by a letter of explanation prepared in accordance with the regular claims procedure (SRC-301). A copy of such letter shall be mailed to the State office.

SECTION XVIII. USE OF U. S. MAIL SERVICE.

A. General.

The use of mail service without the payment of postage is a privilege granted to county associations under certain restrictions prescribed by the U. S. Postal Department. These restrictions very definitely limit the free use of mails to official business in which the Government is primarily interested. If at any time there is doubt as to the eligibility of the letter or material to be mailed free of postage it is advisable to pay the regular postage or submit the question to the State office for an opinion before mailing.

B. Official stationery and signatures.

1. All correspondence eligible to be mailed free must be written on stationery furnished by the A. A. A. or if mimeographed the heading must be an exact duplicate in form wording of the printed letterhead on the official stationery furnished by the A. A. A.
2. Letters mailed free of postage must be signed either by the secretary, the treasurer, or a member of the county committee of the association. No other employee is privileged to use the franking privilege. The signature must be followed by the official title of the person signing the letter or communication. In mimeographed letters the signature and title of the person signing may be placed on the stencil.
3. Any official mail sent under the franking privilege may be mailed in sealed envelopes.

C. Use of envelopes.

No envelopes or mailing labels may be used for mailing without the payment of postage except those furnished by the A.A.A. It is

strictly contrary to and a violation of the regulations to have any envelopes printed locally. All envelopes, mailing labels and post cards to be used in connection with the franking privilege must be requisitioned from the State office. Envelopes furnished the county office will have a blank space in the upper left corner in which should be plainly stamped or written the name of the post office, and State from which the letter or other matter is mailed. This is to facilitate the return of the mail in event the person to whom it is addressed cannot be located.

D. Mailing lists.

1. County associations are authorized to maintain mailing lists of members of the association to whom official correspondence may be mailed and care should be exercised to see that the addresses on these lists are corrected as may be necessary. Postmasters are authorized to cooperate with the county associations in correcting these lists from time to time. In submitting mailing lists for correction the names and addresses should be typed or addressographed individually on cards approximately the size of a U. S. postal card, one name to a card.
2. Any form or blank or any instructions relating to participation of the member of the association in any program or activity authorized by the A.A.A. may be mailed without payment of postage to any member of the association, but these mailing lists must not be used for any purpose other than business of the Government as administered by the association.

E. Weight of individual packages.

The weight of packages that can be mailed under the frank is limited to four pounds and it is not permissible to divide a shipment going to one address in order to avoid payment of postage. Under the restriction samples of grain may be mailed to the official grading office by the county office.

F. Reports required.

1. County offices making use of the franking privilege are required to keep an accurate record of all mail matter sent by the association or any of its officers and to file a report covering the same to the State office at the close of business on March 31, June 30, September 30, and December 31 of each year. This report must show the number and total weight of each of the following classes of mail matter.
 - (a) Post cards on which the one cent rate would apply if subject to postage charge.
 - (b) Letters and the material classed as first class.

- (c) Printed or duplicated matter weighing less than 8 ounces to the envelope or package.
- (d) All matter weighing over 8 ounces and less than 4 pounds to which the fourth class (parcel post) rate would apply.

2. This report must be made on a prescribed form furnished on request and must be properly signed by the secretary or chairman of the county committee. It must be transmitted immediately after the expiration of the dates above mentioned.

SECTION XIX. PROPERTY.

A. Equipment.

1. In order for an association to take advantage of purchasing office equipment at the same price as Government-owned equipment, the following type of letter must be prepared by the association on their letterheads and forwarded to the State office in quadruplicate:

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Agricultural Conservation Program

Date _____

The X. Y. Z. Company,
Washington, D. C.

Gentlemen:

Please deliver and bill direct to the undersigned, _____,
(County) Agricultural Conservation Association, (Address),
(State), at the earliest possible date the following:

<u>Gov't Item No.</u>	<u>Quantity</u>	<u>Description</u>	<u>Unit Price</u>
_____	_____	_____	_____

I hereby certify that the equipment covered by this purchase order will be used by this association to carry out programs of the Agricultural Adjustment Administration.

Very truly yours,

(Chairman)

(Secretary)
County A.C.A.

APPROVED: Date _____

(Administrative Officer in Charge)

APPROVED FOR PURCHASE: Date _____

(Ass't to Director, Southern Division)

2. The State office will be furnished with catalogues of all types of office furniture and equipment which can be secured by the county associations at the Government contract price. In the event the county association desires to purchase a certain piece of furniture or equipment, prepare a letter as provided in 1 above listing only the quantity and description of the equipment needed. When the letter is reviewed by the State office the Government contract number and unit price will be inserted before being forwarded to the Washington office for final approval. One copy of this letter will be returned to the county on which will be indicated approval or disapproval of the purchase.

B. Inventories and personal charges.

1. Equipment purchased by an agricultural conservation association, as well as that transferred by former associations, is owned by the members of such association and must be accounted for to the A.A.A. in accordance with regulations governing instrumentalities of the Government. It is essential, therefore, that inventory records of all non-expendable association-owned property be maintained in all offices and that each item of equipment bear a number which will clearly identify it as belonging to the agricultural conservation association.
2. When a county agricultural conservation association purchases equipment, labels bearing property numbers will be assigned to the county by the State office to be placed on the item purchased, regardless of whether or not such item bears a factory serial number.
3. An inventory report of all property owned by a county agricultural conservation association shall be made on December 31 of each year. These inventories shall include all items which bear county agricultural conservation association numbers, as well as items which are termed "Personal Charges", which do not always bear item numbers, i.e., celluloid triangles, slide rules, etc. This inventory will be prepared in triplicate on Forms P. & S. 24 and 24A. Forward the original and one copy to the State office and retain one copy in the county association file.

C. Trade-in allowances on Agricultural Adjustment Administration-owned typewriters.

Only typewriters which have been in service three years and are owned by the Agricultural Adjustment Administration may be traded in on the purchase of new machines. In such cases the county association must pay the difference between the trade-in allowance and the purchase price of the new typewriter. The following type of letter must be prepared by the association in triplicate and forwarded to the State office.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
AGRICULTURAL CONSERVATION PROGRAM

City, State

Date

Property and Supply Section
Division of General Service
Agricultural Adjustment Administration
Washington, D. C.

Sirs:

For some time there has been on loan to the _____ County
Agricultural Conservation Association, State of _____
_____ typewriter, _____ inch, elite, no _____ and
this machine is now in a badly worn condition. It is, therefore, re-
quested that this machine be replaced with the following: _____
typewriter, _____ inch, elite type.

Kindly make the necessary arrangements for the purchase of a new machine.
We fully understand and agree to the terms of purchase in that this as-
sociation will be billed direct for the difference in cost above Govern-
ment trade-in allowance. We hereby waive all claim to the Government of
any ownership of the machine, either in part or entirety.

For purposes of your inventory, all records as to serial number, model,
type, and date received will be furnished you upon receipt of the machine.
Invoices should be forwarded to the secretary of the county association
as _____.

Very truly yours,

Secretary, _____ County Agri-
cultural Conservation Ass'n.

APPROVED:

Administrative Officer in Charge

Ass't. to Director, Southern Div.

2. An association shall not accept delivery of a new machine in exchange for any machine located in the office that is owned by the Agricultural Adjustment Administration, without prior approval of the State office and the Washington office. All claims for purchase without prior approval of the State office will be disallowed. A typewriter or adding machine or any other equipment owned by the A.A.A. cannot be sold or otherwise disposed of locally.
3. Typewriters are the only machines which may be traded in under this procedure.

D. Obsolete and surplus equipment.

Property owned by a county agricultural conservation association which has become obsolete or surplus must be surveyed by the proper officials of the county association and a report submitted to the State office fully describing the property with the reasons why it is being declared obsolete or surplus. With the prior consent of the State office the property may be sold to the highest bidder and the proceeds received from any such sale shall be deposited in the regular association account and accounted for on Form ACP-8 in the regular manner.

E. Lost, destroyed or stolen equipment.

1. Any equipment owned by the association which has been lost by an employee must be replaced either by identical equipment or its cash equivalent. Any funds collected on account of lost equipment shall be deposited in the association account. When such losses occur, ~~replacement~~ should be obtained and the State office so advised.
2. The State office should be immediately notified in cases where equipment has been lost, destroyed or stolen. Such cases will be investigated by a representative of the State office and he will prepare a detailed report of the circumstances. When property has been lost or stolen, the association should notify the police department, pawn shops, and establishments dealing in used office equipment. Statements should be secured from such establishments which will enable the State office to expedite investigations in the matter.
3. After the report has been compiled, it should then be forwarded to the proper officials of the State office to be reviewed. The State office will advise the association what action should be taken in such cases.

F. General.

- 1 Officials of county agricultural conservation associations are held accountable to the A.A.A. for all equipment used in connection with the administration of the Agricultural Conservation Programs. Equipment for which associations are held accountable may be classified as follows:
 - (a) Equipment owned by the AAA and loaned to associations for use in conducting the Agricultural Conservation Programs.

(b) Equipment owned by associations:

- (1) Equipment purchased by former commodity control associations (wheat, corn-hog and tobacco) and transferred, upon dissolution of those associations, to the custody of county farm agents to be used in furtherance of any agricultural program in which the producers having equity in such equipment might participate.
 - (2) Equipment purchased by the agricultural conservation associations.
2. Equipment owned by the A.A.A. and loaned to associations remains the property of the Government. The treasurer of the association is the actual custodian of all agricultural conservation association property and at all times is held accountable for any equipment loaned by the A.A.A. or owned by the county association. Administrative expense funds of the association may be expended for the repair and maintenance of Government-owned equipment being used in county offices in connection with association activities.

SECTION XX. GENERAL ADMINISTRATIVE AND FISCAL FILES.

A. General.

Files of all administrative expense documents, personnel records, organization forms, and similar material should be set up and maintained by the association secretary and treasurer in one filing cabinet (preferably one with a lock).

Where a county office serves two or more associations the records for each association should be filed separately.

Wherever possible all documents should be fastened in the folders by Acco fasteners so as to avoid any possibility of being lost.

B. Arrangement of material.

1. Minutes of Meeting of County Committee. --

- (a) A separate folder should be used for each "Committee" for the years 1936, 1937 and 1938, i.e., if a county committee served from April 10 to the following February 20, all the minutes during this period should be filed in one folder.
- (b) Beginning with the year January 1, 1939 this file will be on a calendar year basis. The only exception to this is where a newly elected county committee holds its first organization

meeting prior to the time on which it officially takes office. The minutes of this meeting should be filed in the folder for the following period.

2. Appeals cases.

A file should be maintained covering data and correspondence relating to cases in which a producer files an appeal to the State committee concerning any decision rendered by the county committee. This file should include:

- (a) Copy of transcript of the hearing before the county committee concerning the case.
- (b) All correspondence relating to the case.
- (c) Copy of minutes of the county committee meeting considering the case a copy of formal decision of the county committee signed by the respective members of the committee.

3. Personnel:

- (a) Set up a folder for each major classification of personnel, i.e. County committeeman, community committeeman, office employees, Performance Supervisors and Reporters, etc. File all correspondence specifically related to personnel in the folders.

4. Equipment and inventory records.

- (a) Folder 1. Correspondence with State office relative to purchase of equipment including letters approving the purchase of equipment and copies of orders for equipment forwarded to the State office.
- (b) Folder 2. Correspondence with private concerns relating to purchase of equipment.
- (c) Folder 3. Correspondence relating to government-owned equipment loaned by the State office and inventory reports pertaining to same.
- (d) Folder 4. Inventory reports of association owned equipment.
- (e) Folder 5. Correspondence relating to personal charges of association and Government-owned equipment.

5. Budgets and Budgetary Control Records.

- (a) Folder 1 - Approved budget and supplements to budget.
- (b) Folder 2 - Budgetary control records.
- (c) Folder 3 - Miscellaneous.

6. Monthly Expense Statement Vouchers, Receipts and Related Documents.

- (a) Folder 1 - January.
- (b) Folder 2 - February.
- (c) Folder 3 - March.
etc.
- (d) In the monthly folder for each month during which the association has incurred expenses there should be filed the following documents: (These documents should be arranged in the same order in which the statement of expenses is submitted to the State office.)
 - (1) Forms ACP-21 completely filled out and signed by each payee listed on forms ACP-9 and ACP-10 for salaries and/or travel expenses.
 - (2) Duplicates of invoices, receipts, and statements supporting miscellaneous items listed on form ACP-9.
 - (3) One copy of Forms ACP-9, ACP-10, and ACP-8a.
 - (4) One copy of receipt Form ACP-11 reflecting original or carbon copy signature of individual payees and the signature of the treasurer.
 - (5) One copy of SR-County No. 1, SR-County No. 2A, and 2B, SR-County No. 3, and SR-County No. 4.
 - (6) Form ACP-37, in the event such form was executed by the State office.
 - (7) All correspondence relative to the above-described forms.

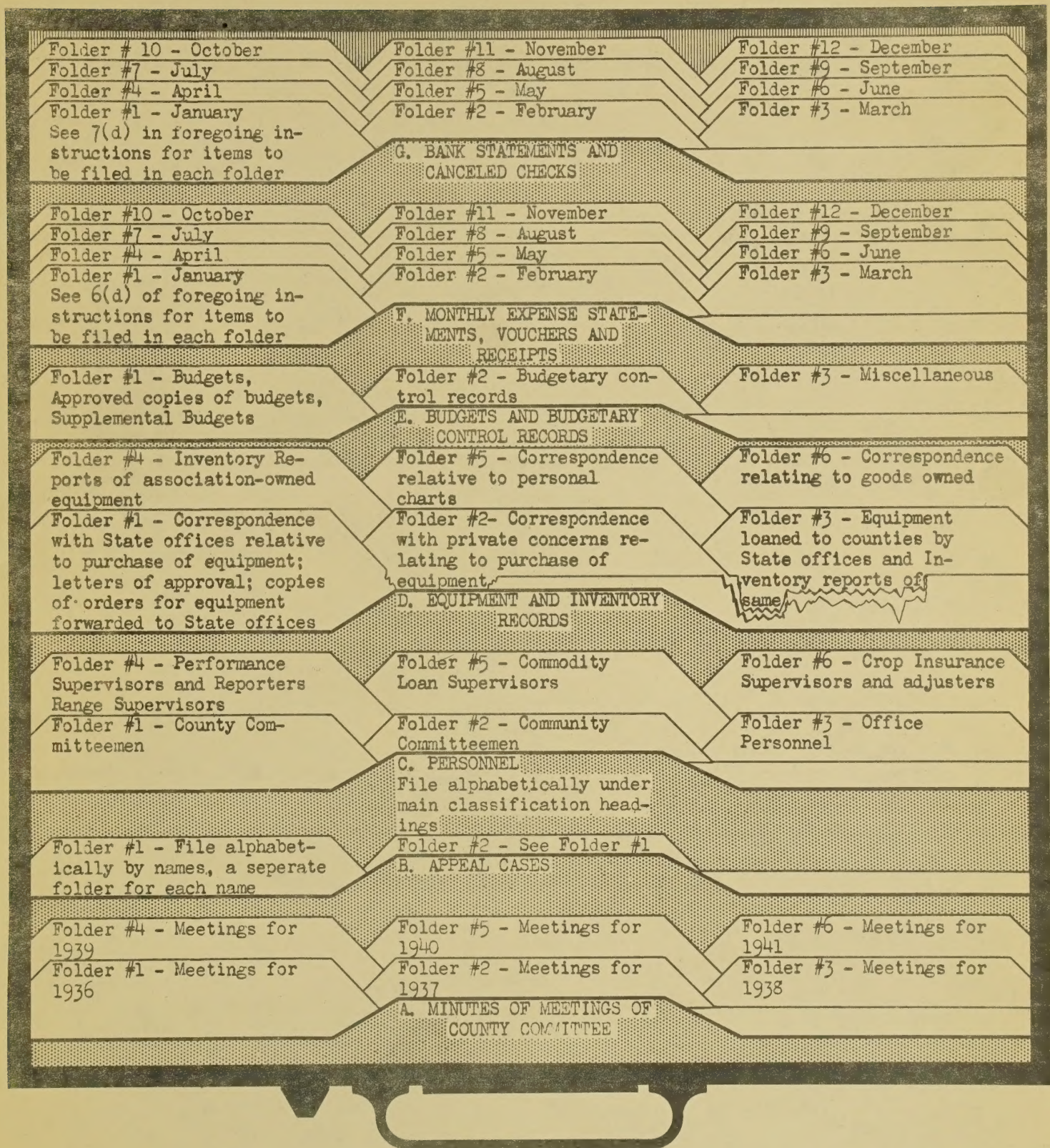
7. Bank statements and canceled checks.

- (a) Folder 1 - Bank statement Month of January, etc.
- (b) Folder 2 - Bank statement month of February, etc.
- (c) Folder 3 - Bank statement month of March etc.
- (d) In the folder containing the monthly bank statement for each month there should be filed the following:
 - (1) The monthly bank statement.
 - (2) Certified copies of all deposit slips for all deposits made during the month covered by the statement.

- (3) All canceled checks shown on the bank statement or having been paid during the month covered by the statement.
- (4) Debit slips or copies of debit slips evidencing charges made by the bank for services.

NOTE: Diagram for arrangement of file folders read from the bottom of diagram up.

CHART OF FILE ARRANGEMENTS*



* Representation of one drawer in County Association Filing Cabinet. Bottom of cut represents front of the drawer.

